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ABSTRACT

In order to provide better understanding of how changes in county and township government fit contemporary (1963) situations, this study reviews rural governments in Iowa since the beginning of the century. In the first part of the report, county and township governments are described as they existed in 1900. The second part examines changes which were made in the period from 1900 to 1930. Developments from 1930 to 1961 comprise the third section. Major topics include appointive and elective offices, boards and commissions, education, finance, highways, and welfare. Some of the major problem areas are presented, with suggested remedial action. Graphs, tables, and diagrams supplement the text. [Not available in hard copy due to marginal legibility of original document.] (BD)

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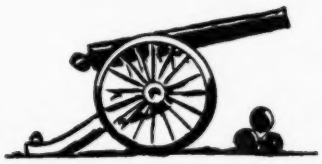

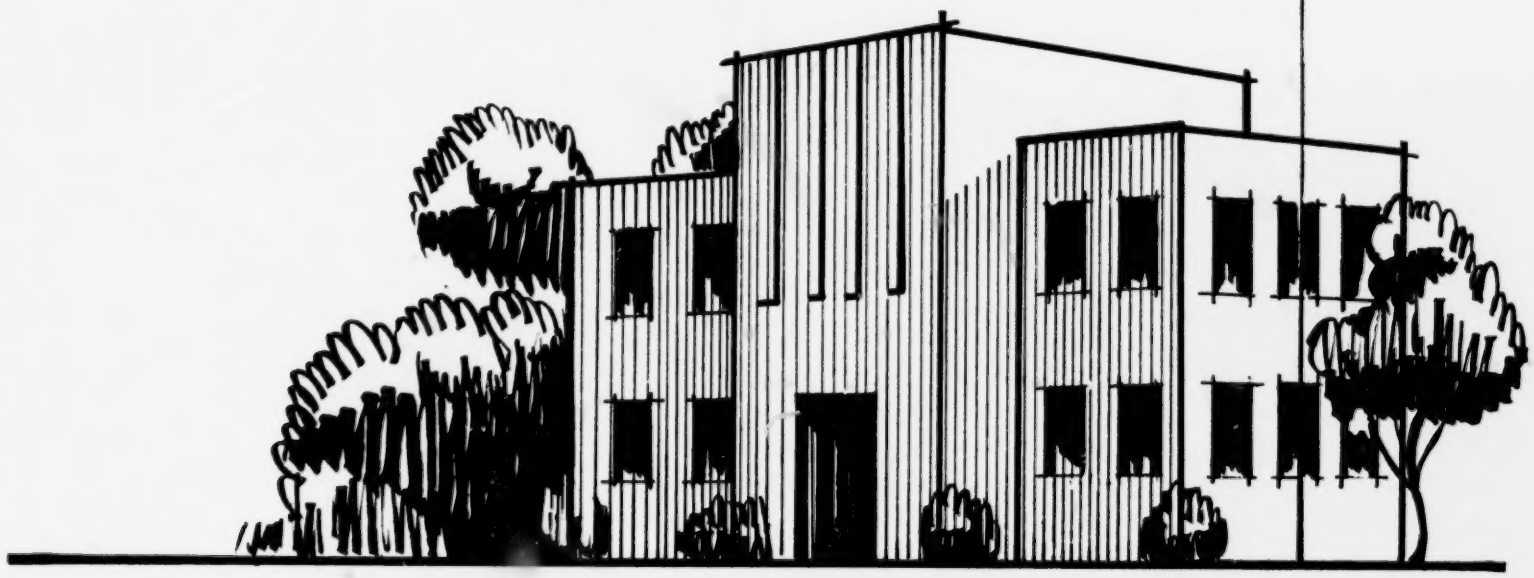

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Iowa Rural Government Since 1900[1]

by Robert I. Wessel

Public interest in Iowa rural government has been increasing during the last few years. A number of recent studies have examined the functions of Iowa county government and have recommended basic changes in county organization and operation.[2] Legislation has been introduced to permit, or sometimes to require, changes in the structure of county government.

The county has been described as "the dark continent of American politics," archaic, inefficient and irresponsible to the electorate.[3] Yet counties, as they were constructed over 90 years ago, continue to serve the basic needs of Iowa rural government. In view of existing criticism, it is well to examine county government from time to time and to attempt to evaluate it in the light of changing conditions. Through such an examination, it is possible to gain a better understanding of how changes in county and township government fit the contemporary situation.

This study attempts to define county and township governments as they existed in 1900; to show how they changed from 1900 to 1930, the years that saw a significant decline in the functions of the township; and to trace changes since 1930, when major functions were added on the county level through the development of semiautonomous boards and commissions.

To dismiss county government as unworthy of consideration would be to admit that the millions of dollars spent each year by the counties are not worth attention. Iowa's 99 counties spent more than $138.5 million in 1959 at a per-capita cost of $50.25.[4] Thus, county government is significant to the citizens of the state if for no other reason than its cost.

But cost is not the only reason for interest in rural government. Although the average citizen of a county may not realize it, he is dependent upon rural government, both county and township, for many services. Rural road maintenance and construction are the most obvious services performed. Slightly less obvious is the work of law enforcement in rural areas. Other services less well known but just as necessary to the orderly running of the community include: the accurate recording of legal documents such as deeds, mortgages and veterans' discharges; the orderly platting for record of all property subdivisions and the recording of all property transfers within the county; providing for orderly elections; the collection of taxes and the disbursement of funds to the various governmental jurisdictions—school districts, cities, towns, drainage districts and townships; the serving of legal processes; the keeping of a complete record of marriages, births and deaths; the administration of alimony payments; the keeping of complete records of district court proceedings held in the county; the care of the county's poor at the county home and elsewhere; the sale and distribution of automobile licenses; and the sale of marriage, hunting and fishing, and dog licenses.

Although relatively insignificant, the township also supplies rural areas with some services, such as viewing fences and adjudicating joint fence controversies. This kind of controversy often arises in connection with railroads. Also, the township trustees at times arrange fire protection for the residents of the township.

When rural governments are examined in the light of their early structures, it appears that county and township governments have not kept pace with social, economic and technological

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[1]Project 1069 of the Iowa Agricultural and Home Economics Experiment Station. Robert I. Wessel is Social Science Analyst, Farm Production Economics Division, Economics Research Service, United States Department of Agriculture. Formerly stationed at Iowa State, the author is now stationed at the University of Minnesota, St. Paul.

[2]D. E. Boles and H. C. Cook. An evaluation of Iowa county government. Iowa College Community Research Center. 1959; D. E. Boles and K. A. Fox. Welfare and highway functions of Iowa counties. Iowa College Community Research Center. 1961; R. M. Ross and E. G. Vatter. The cost of county government in three Iowa counties. Bureau of Business and Economic Research, State University of Iowa, Iowa City. 1961; C. J. Hein. Rural local government in sparsely populated areas. Jour. Farm Econ. 42:827-841. 1960.

[3]See: H. S. Gilbertson. The county, the "dark continent" of American politics. The Knickerbocker Press, New York. 1917.

[4]1960 Iowa Auditor Biennial Rep. pp. 162-63.

changes over the last 60 years. In some instances, statutory restrictions have limited county governments in their attempts to keep up to date. In other instances, counties have not taken advantage of opportunities to update their procedures, even though statutory permission has been granted. For example, many counties still use archaic office procedures. Written entries in record books are common, even though photostat, addressograph or other entry machines are faster and more economical.[5]

SOME CURRENT PROBLEMS FACING IOWA COUNTIES

A realistic attempt to describe the development of rural government in Iowa must recognize a number of different county situations. Generally speaking, Iowa counties can be divided into four different categories, depending upon their population trends over the last 60 years. A map in the Appendix (fig. A-9) gives the geographic distribution of the four groups. One group of seven counties, now classified as metropolitan, grew rapidly in population during the period (Group 1). A second group of 11 counties has a large urban population, and these counties have grown steadily (Group 2). The third group, which contains 62 counties, has maintained a constant-to-slightly-declining population since its 1900-1910 peak period (Group 3). Population of a fourth group of 19 counties peaked around 1900 and has been declining since then (Group 4). According to the 1960 census, the population of each of these declining-population counties is under 12,500.

Figure 1 shows the population trends of the four groups. The seven counties in the metropolitan group had 17.4 percent of the state's population in 1900; in 1960, they had 33.2 percent. The 11 counties with urban centers increased their percentage of the total population from 15.3 to 18.1 during the 60 years. The largest group of counties has steadily lost its share of total growth. The 62 counties in this group contained 54.3 percent of the total population in 1900; they now have 41.7 percent. The 19 counties with rapidly declining populations lost in percentage of the total population, declining from 13 to 7 percent during the same period.

Perhaps a more meaningful picture of the population shift can be obtained by comparing average populations in the four groups over the last 60 years. Group 1, the metropolitan group, increased from an average of 55,332 in 1900 to an average of 130,823 in 1960. Group 2 counties, those with urban centers, increased from an average of 30,962 in 1900 to 45,254 in 1960. Group 3 declined slightly from a 1900 population average of 19,566 to 18,557 in 1960. Group 4 declined from a 1900 average of 15,323 to 10,153 in 1960. See fig. 2 for the trend in average populations since 1900.

Population shifts bring many changes in tax bases and in demands for services. For example, the population decline in southern Iowa counties has resulted in an increasing percentage of people over the age of 65[6] and, therefore, a higher ratio of old age assistance cases to the population in these counties. Since the county may at times pay part of the old age assistance costs, per-capita costs for the care of the poor are higher in these counties. The reverse situation is true in payments for aid to dependent children (ADC). The

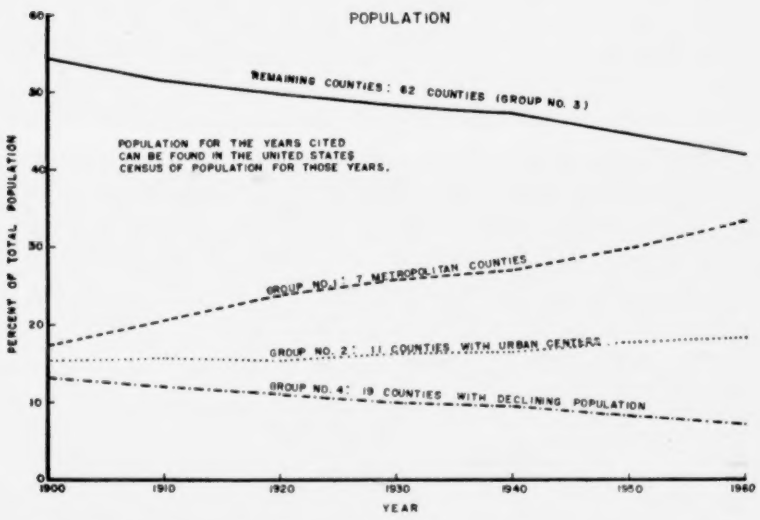

Fig. 1. Population changes in four groups of Iowa counties between 1900 and 1960.

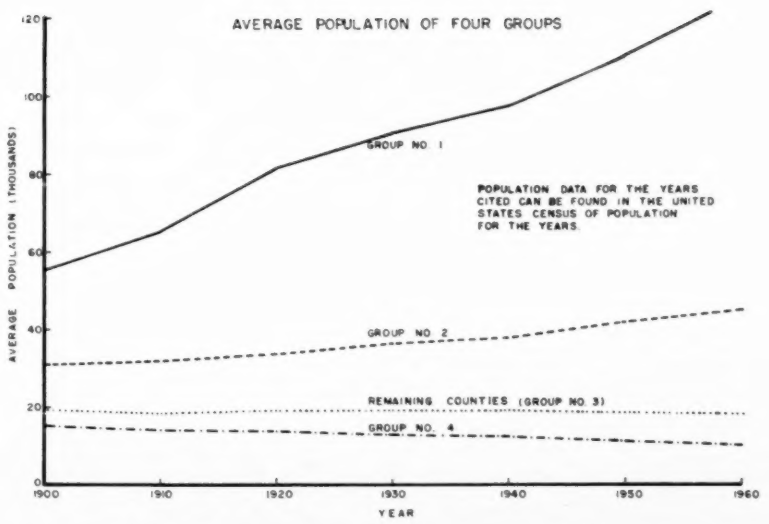

Fig. 2. Average population of four groups of Iowa counties between 1900 and 1960.

[5]Studies show that units of government that have enough business to justify use of some of the modern office machines have been able to perform the requirements of their office at a lower unit cost.

[6]It is speculative as to why southern Iowa has a higher ratio of old people than northern Iowa, since the general trend in the state has been toward a lower rural farm population. One suggestion is that lower yielding land has allowed lower returns in southern Iowa counties, while northern Iowa farmers prospered on higher yielding lands. The metropolitan counties had an average of one old age assistance case to 116 persons; Group 2 had 1 to 112; Group 3 had 1 to 82; and Group 4 had 1 to 53. For a map showing the geographic distribution of welfare costs in Iowa, see fig. A-8 in the Appendix.

metropolitan counties have a higher ratio of ADC cases.[7] Again, the county may pay part of the ADC costs.

Another problem that varies with the population is road construction and maintenance. As the population increases, rural roads are subjected to increased use, and construction and maintenance costs increase. Rural road costs fall primarily on the rural segment of the county's population, since Iowa law limits the county levy in cities for rural road construction and maintenance to five-eighths of a mill. In Group 4 counties, the population is declining, yet the county government finds itself obligated to retain the existing road mileage, if not to expand the system by constructing new roads. The result is an increasing cost per tax unit unless maintenance is decreased or road mileage is decreased in proportion to the decrease in population. Figure 3 shows the variations in per household costs of county government in 1959.

Each group of counties faces problems peculiar to its particular situation. The metropolitan counties are hard pressed to fulfill statutory requirements with the limited staff and machinery available. For example, in 1961 Polk County was considering the introduction of data-processing equipment to meet the demands of greater workloads and to solve the problem of meeting statutory deadlines. Many new services are demanded by residents in the metropolitan counties. Better roads, control of suburban development and better recreational facilities are some of the demands arising from the increased population. Counties in Groups 2 and 3 generally have retained the structure and procedure of past years, fitting new functions into old structures. For example, most treasurers in Group 3 counties still type the registrations for nearly 10,000 vehicles, on the average, although modern methods would probably provide more rapid results.

Problems of counties that are losing population differ from those of the three other groups. Institutions and services developed in an earlier time have been retained by these counties, and the declining population has carried the costs. Internally, either the courthouse personnel have not seen fit to alter uneconomical practices, or the county is not large enough to permit incorporation of labor-saving devices.

Many changes have occurred in social, economic and technological conditions in Iowa, but the framework within which the rural government operates has been restricted in many ways by statute or by inertia. If a Rip van Winkle were to enter the average courthouse today, he would find business almost as usual. He might find a few innovations, such as a typewriter or an adding machine, and the sheriff would have more rapid means of transportation and communication, but in general he would find that little real change had occurred in the last 60 years.

The additions or changes that have occurred in county government usually have not been directly associated with the original courthouse organization. Usually, the new service is performed by a board or commission somewhat related to the old county governmental structure, but apart from it. Examples of such agencies are the county social welfare boards and the county conservation boards.

The last 60 years have been years of major shifts in population, economic wealth and demands on rural governments. To permit rural governments to meet the shifting demands, some changes have taken place. However, the major structural changes in Iowa county government occurred before 1900.

By 1900, with few exceptions, county government as it now exists had been established. Since 1900 the township has gone through a metamorphosis, with its position declining to that of a mere appendage to rural government. This evolution has resulted in increased importance of the county as a service level of government in rural areas. Except for the addition of the county engineer and the establishment of a county assessor, who is independent of the courthouse administration, the administrative structure of county government has changed very little since 1900.

[7] In 1961, Polk County was forced to raise its millage levy almost one-third to bring in enough revenue to cover increased costs for the various welfare programs, with aid to dependent children demanding most of the increase. In the 1959-60 fiscal year, the metropolitan counties had a ratio of one ADC case to 274 people; Group 2 had 1 to 450; Group 3, 1 to 325; and Group 4, 1 to 371.

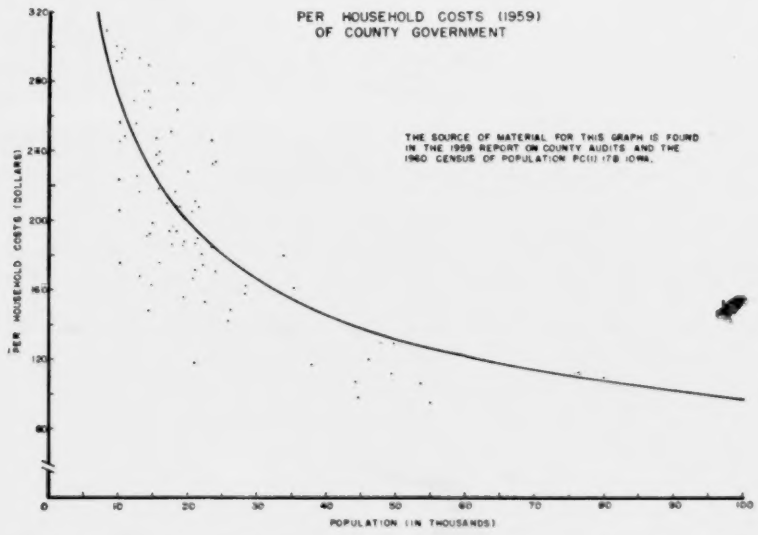

Fig. 3. Per-household costs of county government in 1959.

EARLY HISTORY OF IOWA COUNTIES

The period of Iowa history as a territory and as a state to 1870, the year in which the existing county governmental system was established, was

a period of experiment in rural governmental form.

The earliest counties, during territorial days, were administered by a township supervisor system with some 15 other officers appointed by the governor of Michigan.[8]

When Iowa was made part of the Wisconsin Territory, the county administrative form was radically changed; direct administrative power was removed from the township and vested in a commission.[9] Numerous minor appointive positions were eliminated, leaving a county system of department heads similar to those now existing.

The county administrative system was changed three times after 1846, the year in which Iowa achieved statehood. The extensive code revision of 1851 brought into existence the one-man administration of a so-called judge who served in the multiple capacity of administrator, chief executive and judicial authority.[10] The judge system lasted until 1860, when the General Assembly eliminated it and again established a township supervisor system which permitted each township to have a supervisor to serve as part of a multiple administrative and supervisory body of the county.[11] In 1870, the General Assembly created the existing supervisor system.[12]

THE STRUCTURE OF IOWA COUNTY AND TOWNSHIP GOVERNMENTS IN 1900

Legally, the county is a creature of the state, subject to whatever the Iowa General Assembly, with limited constitutional restrictions, determines.[13] In 1900 the functions of rural government were prescribed by the Iowa statutes codified in 1897. The following is a summary of county and township governmental functions and services and of the functions of elected and appointed officers within these governmental units in 1900.[14]

The township, the smallest unit of government, will be considered first.

THE TOWNSHIP IN 1900

The township appears to have been a creature of the county. The county supervisors determined the number of townships and established their boundaries. There were five different elective offices within the township: the trustees (3), a clerk, an assessor, the constables (2) and justices of the peace (2). These officers served as township administrative officers and at times as officers of the county. The trustees served as administrative heads for the township.[15] The trustees administered relief for the poor, served as health inspectors and selected personnel to care for the roads. The clerk served as secretary to the trustees and as township treasurer and recorder. To a degree, the assessor was a township officer, but mainly he was responsible to the county auditor for his major function of assessment.[16]

The other officers elected on the township level were the constables and the two justices of the peace. These officers served as county officers. Their jurisdictional limits were prescribed by the Iowa Constitution.[17] In 1900 the justice of the peace served as a significant judicial officer. Considering the economy of the time, his jurisdiction of up to $100 in fines gave him an extensive power. The judicial needs of a major nature were cared for by a district court in intermittent session in each county-seat town.

The constables served as peace officers and as ministerial officers for justice of the peace courts. As such, they served legal processes ordered by justices of the peace.[18]

Township elective officers were paid on two different bases. Trustees, the clerk and the assessor were paid on a daily basis, usually $2 for each 8-hour day.[19] The constables and the justices of the peace were paid on a fee basis.

The township could also employ other persons to perform certain functions. The road supervisor was the major appointive officer.[20]

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[8]J. Van Ek. Studies in county government and administration in Iowa. A published thesis, State Historical Society, Iowa City, Iowa. 1924; C. R. Aurner. History of township government in Iowa. State Historical Society, Iowa City, Iowa. 1914.

[9]The commissioner form of county government was similar to the existing supervisor system. Three commissioners were elected, and they were authorized to conduct the county's business. The commissioners appointed a clerk to serve as secretary. Other county officers were the sheriff, recorder, surveyor, assessor, constables and justices of the peace.

[10]Iowa Code, ch. 15 (1851).

[11]Revision of 1860 Art. 2.

[12]Iowa Sess. Law 1870, ch. 148.

[13]The Iowa Constitution contains limitations concerning county and township government. Counties cannot have their boundaries changed without approval of the voters of the counties affected. The county seat cannot be moved by action of the General Assembly, nor can the General Assembly assess or collect taxes for county purposes. Counties also are limited by the Constitution. A minimum size of 432 square miles is established, county indebtedness is limited to 5 percent of the value of taxable property, and the date for elections is established by the Constitution.

[14]All descriptions of townships and counties for the year 1900 come from the Iowa Code of 1897. Only specific quotations from the 1897 Code will be cited.

[15]The trustees determined millage levies for township needs, set the sites for elections, served as election judges and administered the town hall. The trustees' major functions included administration of road construction and maintenance and care of the poor. They also served as a board to review assessments.

[16]The assessor also took the Iowa census, enumerated soldiers' orphans, made a list of persons subject to military duty, kept a record of liquor dealers and recorded descriptions of the properties where liquor was sold.

[17]Justices of the peace had jurisdiction in criminal cases less than a felony not to exceed 30 days in jail or $100 fine. Their civil jurisdiction extended to cases not exceeding $100 or, by consent of both parties, $300. They did not have jurisdiction in cases involving title of property. Justices of the peace were also to keep a record of strays and appraise livestock destroyed because of disease. These officers had a number of powers common to the judiciary, such as the power to issue search warrants, to order the issuance of informations, to perform marriages and to commit children to institutions.

[18]The constables also were to preserve the peace and dispose of animals found at large.

[19]The clerk also received 2 percent of road funds and 5 percent of all other funds handled by him.

[20]The statutes permitted the trustees to have either a number of road districts, each supervised by a separate person, or one road district and one supervisor.

Financing of the township was accomplished through property taxes. There was no income for township business from federal, state or county sources. Local structures, roads, township halls and cemeteries were financed locally.[21]

In short, the township appears to have been an active, significant part of local government in 1900. Its officers acted as health authorities; they cared for the poor and administered the road system.

COUNTY GOVERNMENT IN 1900

County government in 1900 had the same basic form it has today. The supervisor system established in 1870 was used in 1900 and is still in use. Three, five or seven supervisors were elected for staggered terms of 3 years,[22] one or more being elected each year to provide some continuity in the administration of the county. Other elective officers included a recorder, clerk of court, treasurer, auditor, sheriff, superintendent of schools, coroner and surveyor. These officers were elected for 2 years, with half of them elected each year. Again, an attempt was made, through staggered terms, to provide continuity by making sure that some of the officers were held over.

The officers all served within the physically prescribed area called the county, which according to the Iowa Code is a "body corporate for civil and political purposes . . . , may sue and be sued . . . may acquire and hold property, make all contracts necessary for the control, management and improvement or disposition thereof, and do such other acts and exercise such other powers as are authorized by law."[23] Generally speaking, the county and its officers served the governmental needs of the citizenry and also served as an administrative arm of the state. For example, state law enforcement for the area was the responsibility of the county sheriff. Also, a primary source of revenue for the state was a property tax levied by the state and collected through the county.[24]

In any attempt to describe the administration of county government as it was in 1900, the starting point appears to be the board of supervisors, bearing in mind that each elective department head was also an administrator of a part of the county program. Actually, the county was a multiheaded government, with each elective officer somewhat autonomous in his operations, yet dependent upon the board of supervisors for his budget and in some instances for part of his salary.[25]

Board of Supervisors

In 1900 the board of supervisors had from three to seven members. They were elected for 3-year terms, with at least one elected each year. No two members of a board could be elected from the same township.[26] The supervisors served as the chief administrative and supervisory officers of the county. They exerted some form of control over each elective officer in the county, over the appointive officers and over the township officers. To a degree, the supervisors were charged with the welfare of the county's citizens.[27] Under general powers granted, the supervisors were given many detailed jobs. These duties could be broken down into four general categories including: (1) fiscal control of county and, to a degree, of township taxes and expenditures; (2) administration and supervision outside the courthouse; (3) administrative control within the courthouse; (4) relations with the population in general.

Fiscal powers included the determination of millage levies limited by statutory maximums[28] and the serving as a final board of assessment and review, presumably to equalize property taxes

[21]A 1-mill levy on a county-wide basis was permitted to give the county supervisors some control over roads.

[22]Only one county now has seven supervisors; 32 counties have five supervisors, and 66 counties have three.

[23]Iowa Code § 394 (1897).

[24]At each biennial session of the General Assembly, the Assembly determined the needs of the state for the next biennium, and a millage levy was set. The county treasurers collected the tax and sent the revenue to the state treasurer.

[25]The statutes set maximum salary limits, and the supervisors were permitted to determine salaries within the statutory limits. Departmental budgets had to be approved by the supervisors. The supervisors also audited the accounts of the other officers from time to time.

[26]If a township had a city of 35,000 population or more, a supervisor could be elected from it on seven-member boards, making one or more townships have two supervisors.

[27]For example, the supervisors were to serve as a general electoral board, supplying ballot boxes, determining precincts outside cities and canvassing the election returns. The supervisors were charged with such other tasks as the licensing of peddlers, providing supplies for the other elective officers, binding indigent children under 16 as apprentices and prescribing work for the sheriffs' prisoners to perform. General powers granted to the supervisors are summarized as follows:

1. To allow claims against the county and to examine and settle all accounts of the receipts and expenditures of the county.
2. To build and keep in repair the necessary buildings.
3. To insure the county buildings.
4. To set off, organize and change the boundaries of townships, to designate and give names, and to define the place of holding the first election.
5. To grant licenses for keeping ferries.
6. To purchase real estate for county use.
7. To require any county officer to make a report under oath to the supervisors on any subject connected with the duties of his office and to require such officer to give bond.
8. To have the care and management of the property and business of the county.
9. To manage and control the school fund.
10. To fix the compensation for all services of county and township officers not otherwise provided by law.
11. To authorize the taking of a vote to change the county seat.
12. To alter, vacate or discontinue any county highway heretofore laid out or hereafter to be laid within the county.
13. To provide for the creation of all bridges which may be necessary and which public conscience may require.
14. To determine bounties on wild animals not otherwise determined by law.
15. To have and exercise all powers in relation to the poor given by law to county authorities.
16. To make all rules and regulations not inconsistent with law, as it may deem necessary for its own government, the transaction of business and the preservation of the peace.

[28]Most county levies had maximum limits set by statute, and supervisors were permitted to levy up to the maximum. For example, a maximum of 1 mill was permitted for poor relief, ½ mill for the insane, 1 mill for county roads. Other levies required included: general fund, poll, school and bridge. Except for the school tax, the rate for which was set by statute, all statutory limits were maximum, and the supervisors could levy up to the limit.

among the townships.[29] Departmental budgets were approved by the board, and the board served as a post-audit committee for all departments. The supervisors could order taxes refunded and could issue bonds to pay for construction of levies, ditches or drains.[30]

The supervisors were charged with the administration and supervision of appointive officers within the courthouse, such as the overseer of the poor and the inspector of lumber and shingles. The supervisors were responsible for administration of certain aspects of the sheriff's office, including providing a room for a jailer and determining the sheriff's salary.[31] The supervisors regularly audited the sheriff's fees.

The supervisors also were charged with responsibility for approval of deputies and of other help appointed by elective officers. Actually, the elective department heads appeared to select their own subordinates, subject to the approval of the supervisors.[32]

Outside the courthouse, the supervisors were responsible for supervision of various county projects, such as bridge, levee and ditch construction, management of the county poor farm and use of county road funds on township roads.

The fourth major area in which the supervisors were involved concerned the welfare of the citizens of the county. The supervisors were specifically charged with the care of the poor, and they were required to appoint a commission to care for indigent veterans. While the supervisors' major responsibilities in this area were for the care of the poor, the supervisors were also responsible to a degree for the general welfare of the county. Through the licensing power over peddlers and the tax power over taverns, it seems that the supervisors could have influenced the type of society existing within the county.[33]

The supervisors had extensive authority over the poor. They could hire an overseer of the poor or administer poor relief themselves. They could order nonresident poor to leave the county if these people appeared to be in need of county relief, or they could order the service of a notice to depart—a document that was served on the poor and those who might presumably become county charges. The notice to depart generally was used to prevent nonresident poor from obtaining relief.[34]

The supervisors served as a sort of county administration by committee. Their authority was extensive in fiscal matters. They had budgetary control over the other elective offices and the power to approve or reject the appointment of deputies. They served as policy determiners and supervisors of the projects they decided upon.[35] The normal procedure for supervision of county programs was for the supervisors to function as a committee, inspecting and supervising projects.[36]

Probably the largest single item in construction was bridge work. A 1913 statement by the highway commission engineer, defending the county engineers, described some of the difficulties existing in the bridge construction program. According to the engineer, contracts for bridge construction were not properly let; at times the high bidder obtained the contract, and inspection was not adequate to assure the county of stable structures.[37] A typical description of the condition of bridges and culverts in rural Iowa appeared in the reflections of an early resident of Cerro Gordo County. According to him:

> . . . if any wooden bridges or culverts had to be crossed there was always the chance that the tremendous weight of the steam engine . . . might break through and let the machines fall into the ditch or creek below. Sometimes this happened, and a thresherman was carried to his death. . . . Usually the threshermen carried heavy planks with them to lay across the smaller bridges for the great iron wheels of the machines to cross on. If the outfit had to be taken across a bridge that was too wide to be planked, the man at the steering wheel of the engine said his prayers and stood at the outer edge of the cab or platform ready to jump clear if anything gave way.[38]

In many ways, the supervisors were the nucleus around which the affairs of the county revolved. Aside from the day-to-day mechanics of the other elective offices, the supervisors appear to have been the center of general county activities. They were authorized to levy 1 mill over the county for

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[29]After the township trustees had reviewed and adjusted assessments within the township, the supervisors reviewed and adjusted assessments among the townships.

[30]Bonds issued could be charged to drainage districts which the board could create.

[31]Certain extra pay was allowed the sheriff for duties not paid from other accounts. The maximum additional income allowable to the sheriff was $400.

[32]It was and still is possible for the supervisors to reject appointments. If the elective department head is of a different political party than the majority of supervisors, appointive problems may arise.

[33]Supervisors were given authority to levy a mulct tax for liquor control. They were also permitted to license peddlers, or they were allowed to suspend the license fee if the peddler was a veteran or physically handicapped.

[34]The term used to define the right of a person to relief in a county is "legal settlement." A person could be prevented from acquiring a legal settlement by the annual service of a notice to depart on him by the board of supervisors.

[35]The statutes required the supervisors to perform numerous tasks not stated in the text. They included: determine official county newspapers; levy a dog tax; hold special elections on such questions as determining how much freedom livestock should have; revise the militia list; approve physician charges for viewing bodies; authorize payments of bounties on foxes, lynxes and wildcats; canvass statements of persons seeking liquor permits; and many others.

[36]More populous counties such as Polk used one supervisor as the administrative head of one phase of the county's work. In 1900, Polk County assigned one supervisor the job of overseeing the poor. Committees of three of Polk's five supervisors made up such committees as the courthouse and the bridge committees.

[37]See: Wallace's Farmer. Oct. 6, 1916. pp. 5-6, 10-11.

[38]H. E. Wilkinson. Sun Over Cerro Gordo, Iowa State University Press, Ames, Iowa. 1952. pp. 55-56.

road work.[39] Presumably the levy was to equalize road conditions throughout the townships. The county road levy was apparently the first step toward recognizing the supervisors as the unifying authority over road work within the county. Their responsibility for the poor, bridges, millage levies and assessment review made them a central authority for the county government.

Other Elective County Officers in 1900

Other elective offices within the county may be divided into three categories. One category includes the general administrative offices of the county—auditor, treasurer and recorder. The second category includes the judicial or law-enforcement group—clerk of court, county attorney and sheriff. The third group includes the elective offices that since 1900 have been either eliminated or changed to appointive positions—county superintendent of schools, surveyor and coroner.

AUDITOR

One of the most significant functions of the auditor in 1900 was concerned with the assessment of property and the computation of taxes for his county. The auditor was charged with instructing the assessors, supplying materials necessary for assessing, computing property taxes and compiling the abstract of assessments for the state auditor. The auditor made up the tax list[40] from the assessments received from the assessors and delivered the list to the treasurer for tax-collection purposes.[41]

The auditor appears to have been a pivotal point in communication between the county and state, between the county and other governmental jurisdictions within the county, and between the county and other counties.[42]

A third function performed by the auditor was that of secretary to the board of supervisors.[43]

A fourth significant function involved land transfers and platting. All land transfers were recorded in the auditor's office. The auditor was required to have a plat of all lands in the county, and if a subdivider did not make a plat, the auditor was responsible for having one made. The auditor also made plats of all roads.

Another major area of work for the auditor pertained to elections. He received nomination papers for offices, printed ballots for the offices outside the cities and towns and provided poll books for township officials. He filled vacancies in election boards in the absence of the supervisors, and he received and witnessed the certificate of election which was forwarded to the Secretary of State.[44]

The auditor also had certain appointive powers relative to county business. In case of a petition to change a road, the auditor appointed a commissioner to examine the expediency of such a change. If there were damage claims against a county levee construction, he appointed appraisers to assess the claims. If the county received a petition requesting construction of a ditch, levee or drain, the auditor appointed an engineer or a surveyor to examine the proposed construction. On new construction, he appointed a board of three persons to view the project. When loans from the permanent school fund were requested, the auditor appointed three disinterested persons to appraise the real estate to be used to secure the loan. All school loan applications were received by the auditor.[45]

Finally, the auditor was charged with the apportionment of grand and petit jurors among the precincts of the county once each year. He also issued licenses to peddlers and traveling shows coming into his county, paid bounties when the statutes so required and sold dog licenses.

TREASURER

By definition, the treasurer was charged with care of the county's funds. He was responsible for collecting the property taxes within the county,[46]

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[39]Iowa Sess. Law 1884 ch. 200.

[40]Iowa Code § 1383 (1897).

[41]Iowa Code § 1387 (1897).

[42]The auditor was required to receive and distribute the Code of Iowa and School Laws of Iowa and telephone and telegraph assessments as determined by the state executive council, which were sent to the auditor to be distributed to the other governmental jurisdictions within the county. If relief was given a person without legal settlement in the county, the auditor was required to notify the county of legal settlement of its responsibility for relief payment. The auditor also received communications from the state auditor and other county auditors which were to be relayed to other officers. He was to receive a statement of the county treasurer's account with the state, which he was to transmit to the board of supervisors.

[43]He was required to attend all meetings of the board in person or by deputy and to record the official transactions of the supervisors. He also was responsible for the preparation of claims to be presented to the supervisors. He was responsible for issuing warrants for all claims approved by the board of supervisors. All claims and other official business of the board were to be recorded in a minute book for permanent record by the auditor.

[44]Iowa Code §1157 (1897). Besides his major functions, the auditor had many others. He was the custodian of the courthouse, he received county and township officers' bonds for deposit, he filed numerous public statements, such as statements by the county sheep inspector. A list of qualified militia men, the annual report of the county superintendent of schools, liquor permit bonds and a record of strays were a few from the list of records that the auditor was required to keep. The auditor was also charged with the general recording of liquor-control measures. He was to keep all liquor-permit bonds, record and report to the county treasurer all properties where liquor was sold and receive a bimonthly statement from each place selling liquor, stating how much was sold and to whom it was sold.

[45]Iowa counties had, until about 1940, a permanent school fund which could be loaned to private individuals. The auditor was responsible for negotiating the loan. The security mortgaged was to be twice the value of the loan. The auditor was to determine if the security was acceptable and to recommend the loan to the supervisors if he felt that the conditions warranted it. The auditor was charged with collecting school fund loans. If the school fund had an excess of $1,000 that could not be loaned in the county, permission could be received from the Secretary of State to transfer the funds to another county where the funds could be loaned.

[46]When taxes became delinquent, the treasurer was required to post a notice of a tax sale and proceed to offer for sale, at his office, all real estate on which taxes were delinquent. Delinquent personal property taxes were to be collected by a distress sale immediately after the taxes became delinquent.

for dividing the taxes into accounts and funds, and for distributing funds to the various taxing jurisdictions within the county—including cities, towns, townships and school districts. He was also responsible for paying to the state the state property taxes collected each month. The treasurer kept a record of mulct tax[47] payments on a quarterly basis and posted delinquency sales each quarter on delinquent mulct taxes. Finally, he assessed property missed by the assessor and the auditor.

RECORDER

The duty of the recorder was to "record at length and, as speedily as possible, all instruments in writing which may be delivered to him for record, in the manner directed by law."[48]

The recorder recorded mortgages, chattel mortgages, deeds, powers of attorney and other legal documents. He copied the document by hand (later, typewriters and photostat machines were used) on standard pages and filed it in a volume, giving a reference to the page number in an index. Probably the major problem facing the recorder was the accuracy of the record. Each item recorded had to be proofread to assure accuracy. Fees were fixed and required by statute. The fee account was reported quarterly to the board of supervisors, and all fees collected over the statutory salary limit of $1,200-$1,500 had to be turned in to the county treasurer. Apart from fees, the recorder received no salary from the county.

CLERK OF COURT

The clerk of court was an administrative officer for the state district court. As such, he was charged with keeping records of the district court sessions held in his county and was responsible for the administration of judicial orders. In the county courthouse he was most closely associated with the sheriff and the county attorney, but these associations were nominal compared with his relationship with the district court.

As an officer of the district court, he was charged with the keeping of records relative to court dockets, mechanics' liens, encumbrances and judgments, and with the keeping of a record of proceedings of the court. Also, the clerk of court was to see that orders of the district court were executed. In some instances, he would execute the order himself; in others he would have the sheriff execute orders from the court.[49]

The office of clerk of court served as a source of revenue for the county through the fees collected. Practically every function performed by the clerk required payment of a fee, but the fees were turned in to the county treasurer.

SHERIFF

The statutes defined the sheriff as a peace officer, and he served as the chief rural law enforcement officer of the county. He was in charge of the county jail and was responsible for the care and feeding of the prisoners. He was permitted to use the prisoners for various projects around the courthouse, including state work projects in the county.

If there were a breach of the peace, the sheriff could call upon any number of males or military companies in the county if he felt that it was necessary to fulfill the law.

The sheriff was required to attend district court. He could appoint bailiffs as he was directed by the judge. During court sessions, he was a court officer in charge of bailiffs and prisoners. As an officer of the court, he received and delivered documents as he was ordered.

Under court order also, the sheriff served many civil processes, including warrants, subpoenas, grand and petit jury summonses, executions, attachments and injunctions. The sheriff was paid a specific fee for each document served and for each other service performed. He was paid from the fees he collected, as was his deputy. Anything collected over the maximum needed for salaries had to be turned in to the county treasury, with the exception of the fees the sheriff received for feeding prisoners.

COUNTY ATTORNEY

The county attorney, a constitutional officer, was elected for a 2-year term, and his duties were fixed by statute. He was required to appear for the state or the county in all cases and proceedings in the county courts in which the state or county was a party, and he represented his county in the Iowa Supreme Court in all cases in which the

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[47] A mulct tax was one levied on businesses selling liquors.

[48] Iowa Code §494 (1897).

[49] While the clerk of court's jobs relative to the district court are too detailed to be enumerated here, some of the major functions may be listed. The clerk appointed administrators, executors and guardians of minors, if the appointment was not contested, discharged trusts of minors, made necessary orders in relation to the personal effects of a deceased person, drew out the grand jury, filed appeals with the attorney general, received notices of court action and of trial and affidavits relative to injunctions, approved bonds of executors, filed wills upon request, kept a probate docket, received inventories from the guardian of any minor, administered alimony payments, received and filed mechanics' liens, and received inventories of insolvent persons. The clerk of court's responsibilities outside the district court included the issuing of marriage licenses, serving as a member of the insanity board, keeping a record of and reporting criminal statistics to the Secretary of State, issuing certificates of permission to haul liquors to county residents, filing the records of notaries who had died, resigned or been removed, inspecting the jail twice a year, approving bonds for liquor-permit holders, giving consent for the binding of minors to indenture if there were no parents or guardian, receiving reports on lands condemned for railroad use, certifying report claims to the board of supervisors in road damage cases, receiving moneys in payment by a debtor when the person owed the money could not be found, and appointing a person to perform the functions of sheriff if there were no qualified sheriffs in the county.

county was a party. He was also required to give opinions and advice to the board of supervisors and the other county officers when requested and when the matter was one in which the county or state was interested.

The county attorney was specifically required to enforce the liquor law and was subject to removal from office if he failed. If a school fund loan was not collected by the auditor, the attorney was to bring action to recover. Finally, he was required to inspect the county jail with the clerk of court twice a year.

SUPERINTENDENT OF SCHOOLS

Perhaps the office that has seen the most changes over the last 60 years has been that of the county superintendent of schools. The office was established in 1871 as a local arm of the state education office. In 1897 the statutes provided that, "He shall at all times comply with the directions of the superintendent of public instruction in all matters with that officer's jurisdiction, and serve as an organ of communication between him and the . . . (various school districts) and transmit to them and the teachers thereof, all blanks, circulars and other communications designated by them."[50]

As the local agent of the state superintendent of public instruction, the superintendent of schools was required to assemble school statistics that were reported to the state office and there compiled as part of the annual report from the state superintendent.

The county superintendent also served as coordinator of the county rural schools. He determined the qualifications of and certified teachers for the county school districts, and he was required to see:

> That the provisions of school law, so far as it related to the schools or school officers within his county, are observed and enforced, specially those relating to the fencing of schoolhouse grounds with barb wire, and the introduction and teaching of such divisions of physiology and hygiene as relate to the effects of alcohol, stimulants and narcotics upon the human system . . . .[51]

Qualifications for the position of county superintendent were not difficult to meet. Requirements were a 2-year teacher's certificate or a state teaching certificate and enough votes for election. The salary for the office was $4 per diem and whatever else the board of supervisors deemed just.

SURVEYOR

Of the elective officers, the surveyor's position was least well defined. The statutes required that a surveyor be elected by each county. Presumably some standards had to be met before a person could be classified as a surveyor, but there were no statutory qualifications for the office. The surveyor was responsible for surveying lands in his county upon request, and the field notes and plats made by him were bound and filed in the county auditor's office. His pay was on a daily basis while he was actually working; it included fees for making plat books and field notes.

CORONER

The final elective officer of the county in 1900 was the county coroner. Again, no qualifications for the office were defined in the statutes. A person had only to receive enough votes to win the election.

The coroner's duties were as follows:

1. View dead bodies and hold inquests if it appeared that death was by unlawful means.
2. Hold inquests over deaths occurring in mines.
3. Summon jurors and witnesses if an inquest was to be held.
4. Serve as sheriff in the absence or inability of the sheriff to serve.
5. Issue warrants for the arrest of persons suspected of a crime.
6. Dispose of the body by delivery to friends or, if there were no friends, provide a decent burial at county expense.
7. Summon physicians in case they were needed.

The coroner was paid by fees from the county treasury if the fees could not be obtained from the estate of the deceased.

Appointive County Officers in 1900

There were few appointive officers in 1900. Each elective officer could appoint deputies with the aproval of the board of supervisors, but few true administrative heads were appointed. The poorhouse steward and the overseer of the poor were administrators of their sectors.

The poorhouse steward cared for the poorhouse and persons in it, subject to supervision of and limitations set by the board of supervisors. The office of overseer of the poor was optional, and not all counties had overseers. The overseer's jurisdiction was limited to any segment of the county that the supervisors saw fit to give him. Apparently the practice in 1900 was to appoint an overseer of the poor for large populous areas of a county, leaving the care of the poor outside the populated areas to the board of supervisors or one member of the board designated as overseer of the poor. His major function was to dispense county funds to the poor not housed in the county poorhouse.

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[50]Iowa Code §2735 (1897).

[51]Iowa Code §2740 (1897).

The overseer of the poor also administered the county poor fund. Generally, he had authority to investigate families who were likely to seek relief from the county poor fund and, if they did not have a legal settlement in the county, he could recommend that the county serve them with a notice to depart. If the supervisors approved the service of the notice, normally either the overseer of the poor or the sheriff served it.

Other appointive county officers included the sheep inspector, the inspector of lumber and shingles, and the inspector of weights and measures. Appointment of a sheep inspector was optional; one was needed if there was an outbreak of disease among the county's sheep. The inspector of lumber and shingles and the inspector of weights and measures were local representatives of the state seeking to protect consumers from unfair treatment by merchants.

Boards and Commissions of 1900

In 1900 there were two organizations of a semi-autonomous nature on the county level. Perhaps most important was the soldier's relief commission. This commission, appointed by the county supervisors, was made up of three members, two of whom were required to be honorably discharged Union soldiers, sailors or marines. The commission's main function was to provide relief for indigent Union soldiers, sailors and marines, their indigent wives, widows and minor children. The commission met annually in the auditor's office to draw up a list of persons entitled to relief and to draft the budget necessary to provide the relief for the next year.[52]

The commission received a monthly allotment from the auditor which the commission distributed to those qualified. An annual detailed report of its work was required.

The second commission dealt with the insane. The insanity commissions were made up of three persons—the clerk of court or his deputy, a physician and a lawyer. The commission in each county was responsible for the safekeeping of insane persons within the county and could appoint a physician to determine whether or not a person was insane; further, the commission could determine whether a person should be sent to the state hospital for the insane. The commission was required to try to find legal settlement for insane persons who came under their observation.

County Finances in 1900

In 1900, county and township governments were financed almost totally from property taxes and fees collected by the offices. There was no extensive aid from any governmental source outside the county.

Summary of County and Township Government in 1900

The structure of county and township government in 1900 consisted of a number of semi-autonomous agents functioning within the legal jurisdiction of the county. Within limits, direction was given to the structure by the board of supervisors, but the limits were primarily budgetary. In addition to the supervisors, nine other administrative heads were elected, with each giving some leadership to the county. Figure 4 shows the general structure of county government in 1900.

The township was an integral part of the rural governmental structure in 1900. The township trustees, clerk and assessor served numerous functions essential to the welfare of residents of the township and to the state as a whole. The trustees served as local health authorities and were responsible for rural road construction and maintenance. As fence viewers and as a board of assessment review, they also settled many of the problems common to rural areas.

The clerk was secretary to the trustees, treasurer for township funds and custodian of the township hall, if there was one. The township also provided the law-enforcement officers—the constables—and the primary judicial authority of the state—the justices of the peace.

Several problems in the area of assessment seem to have arisen by 1900. Assessors were elected from within the township, and the future of their jobs depended upon acceptance of their assessments by residents of the township. In addition, the system of review for getting uniformity between townships and from county to county seems to have been awkward. Since the state property tax was levied at a uniform rate throughout the counties, uniform assessment was essential.

The county government served as an administrative arm of the state and, at the same time, as a relatively independent unit of government serving the local needs of its residents. As an administrative arm of the state, county government enforced state civil and criminal law, collected property taxes for the state, collected and submitted school data for the superintendent of public instruction and, in general, performed whatever duties the statutes required.

The county served the general needs of its residents, some required by statute, others permissive. Levees, ditches, drains, bridges and culverts needed within a county were the responsibility of

[52] One-half mill could be levied to pay the costs of soldier's relief. The levy was subject to the approval of the supervisors. In 1912, counties collected $181,405 for soldier's relief. 1914 Iowa Auditors Rep. pp. 267-268.

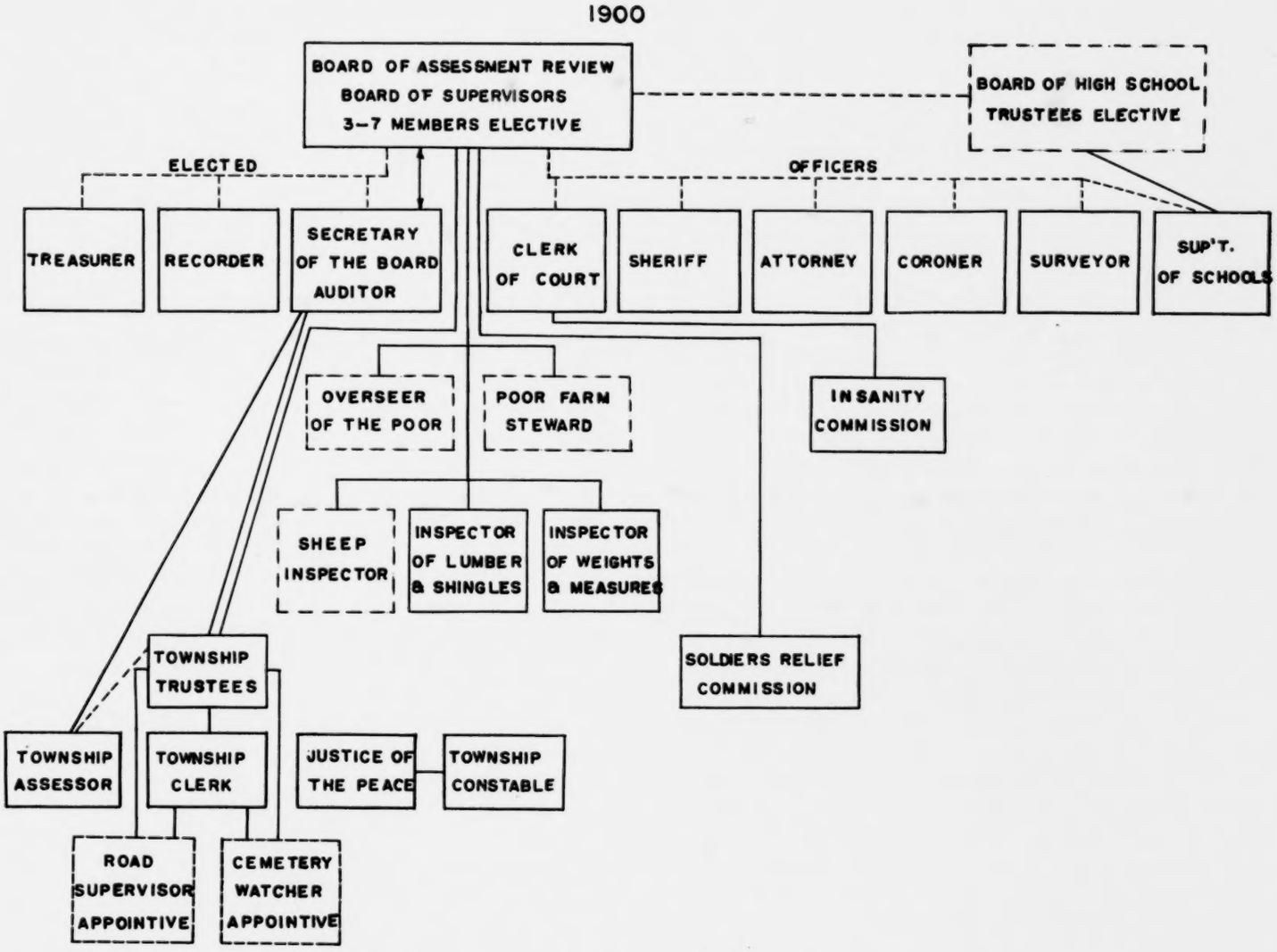

Fig. 4. Diagram of county and township government in Iowa (1900).

the county government. The over-all care of the poor rested in the hands of county and township officers, and county officers were charged with care of the insane. Property records, marriage, birth and death records, and many others were deposited in the courthouse for future reference.

While county government was charged with numerous responsibilities and given additional optional roles, responsibility for the performance of these functions was not clearly defined. The elective officers were relatively independent in their operations. They were subject only to budgetary and post-audit control by the board of supervisors.

Evidence of extensive variations in the level of service among counties is found in a statement of charges made by the state superintendent of public instruction of the time against the county educational system:

> 1. County superintendents are not uniform in their markings . . . so long as we have 99 county superintendents we shall have as many different standards. 2. . . . the ideals of what teachers should be are so low in some counties that teachers holding first-class certificates in these counties could obtain only a second- or third-class in others. 3. . . . since the county superintendent is the product of a political party, he is expected to recognize his political friends in the granting of certificates. 4. . . . he often grants certificates for only three to six months for the purpose of obtaining an additional fee for the second examination period, in order to swell the institute fund. 5. . . . he is so partial as to grant certificates to teachers in certain grades who are so utterly lacking in scholarship as to be unable to pass the examination required of other teachers.[53]

Comments of this kind indicate an awakening to the need for a more consistent level of service among the counties, at least in education.

Reports of the state auditor show some of the administrative variations existing before 1912. For example, some counties had supervisors serving by district rather than at large. (Some counties still had supervisors elected by district in 1961.) Some counties did not require officers to

[53] 1900-01 Iowa School Rep. pp. 13, 14.

keep daily cash books. Some county supervisors were liberal in allowing salaries to county officers, while others held to minimum allowable salaries.[54] Some counties had never had their books audited. A failure of counties to properly assess bank stocks resulted in an estimated net loss of $1,200,000 over an 8-year period.[55] Large amounts of property taxes, as much as $135,000 in 1915, were not collected because counties were illegally exempting them to attract industry or to protect old people from sale of their property for taxes.[56]

Funds for county and township activities were obtained from the property tax and fees collected by county and township officers. The property tax also provided a large part of the general state revenues. In 1900 and 1901, the state revenue from property taxes was $2,900,000 of a total of $5,808,403.36 receipts for the state during the 2 years.[57] The state levy on property, then, provided approximately half of the total revenue of the state for the 2-year period. The same source of revenue supplied practically all costs of county and township government.[58]

County officers were paid through set salaries, fees, or both, with the maximum allowable amounts set by statute.[59] County officers' salaries in 1900 are compared with present salaries in table 1. A comparison of their wages with the average wages received in other occupations shows that, by 1915, the average weekly wage received by the six major elective officers in Iowa counties was $29.24, while the average in all industries for the same year was $11.72. If social position and prestige can be measured in dollars and cents, apparently Iowa county officers ranked high. Figure 5 shows the trend in county officers' salaries between 1915 and 1955 compared with that of industrial workers.[60]

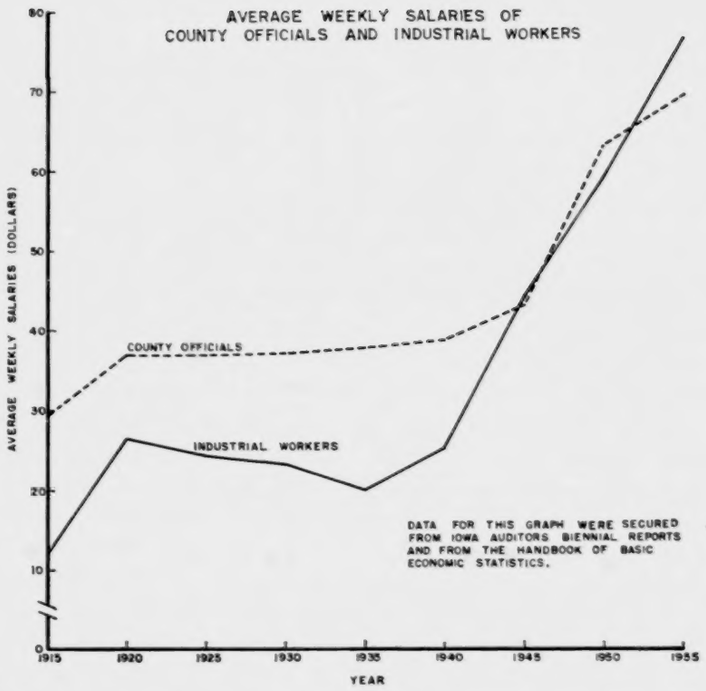

Fig. 5. Average weekly salaries of Iowa county officers and industrial workers, 1915-55.

There were many variations in Iowa county government in 1900, depending upon size of the county and variations in personnel within the county. While variations in county government still exist, they have been reduced considerably. Within statutory limits, however, many variations were, and still are, permitted. This is necessary in a state that has the variety of social and economic conditions found in Iowa.

CHANGES MADE IN IOWA COUNTY AND TOWNSHIP GOVERNMENT BETWEEN 1900 AND 1930

The County-Township Road Administrative Developments, 1900-1930

Between 1900 and 1930, two changes of significance occurred in the structure of county and township governments. The first change came in response to the need for improved roads. The second was designed to improve schools.

Evidence points to a growing problem of road construction and maintenance between 1900 and 1930. The number of motor vehicles in Iowa increased rapidly. In 1900 there were 75 motor vehicles registered in Iowa. By 1910 there were

[54]1916 Iowa Auditors Rep. p. 6. "In one county the board had been allowing the treasurer and sheriff illegal compensation to the amount of above two thousand dollars per year, during a period of over thirty years, making a total illegal outlay in the aggregate of over sixty thousand dollars."

[55]See 1918 Iowa Auditors Rep., Part II, p. 10.

[56]See 1914 Iowa Auditors Biennial Rep. p. xiv. There was no provision for remitting taxes of the poor in 1900. The state enabling legislation for old age assistance, passed in 1937, permitted counties to suspend property taxes for old people.

[57]See: 1914 Iowa Auditors Rep. p. vii; Iowa Sess. Law 1900 ch. 148.

[58]The county institute fund in each county received a small amount from the state each year. The county institute fund was to finance one or two county teachers' institutes each year. Another source of revenue to counties came in the form of fees for services rendered by county officers.

[59]The county superintendent was paid per diem, and his fees were placed in a fund.

Table 1. Comparative county officers' annual salaries, 1900-1961.

Officer	1900	1961
Auditor	$1,200[a]	$4,400 — $ 6,800
Attorney	300 — $1,500	3,600 — 10,000
Clerk of court	1,200 — 2,200	4,400 — 6,800
Recorder	1,200 — 1,500	4,400 — 6,800
Sheriff	2,000 — 2,500	4,400 — 8,000
Supervisors	4.00/session[b] 2.50 other days	4,400 — 6,400 in 18 counties[c]
Treasurer	1,300 — 1,500	4,400 — 7,000

[a]In counties over 25,000 population, supervisors could allow additional compensation for the auditor.
[b]Session days are limited in number, depending upon population of the county.
[c]Supervisors in all other counties are paid $14 per diem.

[60]Salaries of county officers varied from county to county, depending upon population; they also varied within counties. Officers in a populous county, such as Polk, received salaries much higher than the average.

18,870 and by 1930 there were 708,138.[61] The rapid increase in the number of motor vehicles was paralleled by an increasing demand for better roads. Intermittently from 1900 to 1930 and later, various road-improvement organizations demanded changes in the road program. Early legislation was enacted to provide some uniformity under the township road district systems. Later, when it became evident that the desired results were not being obtained, the General Assembly began to take away the authority of the townships. Rather than place complete control of the road program in the hands of the county and its supervisors, the new statutes placed some authority over roads in the hands of the highway commission, which had been established in 1904.

By 1929, control of roads was for all practical purposes in the hands of the county and the highway commission.[62] After 1929, the township trustees retained only an advisory position on questions concerning the road systems.[63]

Road and bridge construction and maintenance problems cited earlier—inadequate bridges, improper contract letting and poor care of existing roads—were partly resolved by legislation before the 1913 incorporation of the county engineer into the county governmental structure.

The legislature in 1909, for example, attempted to define conditions under which farmers could work the roads. The statute provided that the main traveled and mail routes be dragged "at such times as it is most beneficial in their trustees judgment."[64] According to the statute, the most beneficial time was "following rainstorms when the earth on the road surface is of the consistency of mortar or is in condition to accomplish the best results."[65] Before this statute was enacted, farmers had dragged the roads whenever they felt like it, whether or not the roads needed it, and the farmers expected pay for the work. Sometimes, according to one township trustee, "it would be better for the roads if they stayed at home."[66]

The General Assembly also was concerned with the traffic on newly dragged roads and thus provided that:

> It shall be unlawful for any person or persons to drive, ride, or cause to be driven a vehicle of any description in or upon the south half of an east and west highway or east half of a north and south highway after the same has been dragged and before such portion of the highway shall have dried sufficiently to pack under a horse's feet, or frozen hard enough to carry . . .[67]

In 1911, the township road system was divided into permanent road-dragging districts by the General Assembly, and the trustees were required to hire a superintendent of dragging to supervise the dragging of the roads, district by district, as determined by the township trustees. The superintendent of dragging was to recommend claims for pay for the labor of dragging, and the claims were subject to approval of the trustees.[68]

After passage of the law requiring the appointment of a superintendent of dragging, some trustees attempted to appoint one of themselves as superintendent. An attorney general's opinion halted the practice.[69]

The legislation passed in 1909 and 1911 relative to township roads was an apparent attempt by the General Assembly to obtain uniformity in maintaining the road systems. Pressures on the General Assembly ultimately resulted in the 1913 road law, which placed the county boards of supervisors and the highway commission in position to determine the construction and maintenance of part of the road system within the counties.[70]

The 1913 road law effected a major change from the township road system. The office of county engineer was created. Each county was required to hire a civil engineer, but the incumbent county surveyor could qualify for the job. The county engineer was subject to removal by the highway commission. The boards of supervisors were required to classify as "county road systems" the 10 to 15 percent of the county's roads that carried the greatest volume of traffic and that connected other county roads.[71] The new systems were placed under the supervision of the county boards of supervisors. A mandatory 2-mill county levy was established to pay for the new road systems.

The mileage selected by the supervisors was to be mapped and the plan forwarded to the highway commission for final approval. If a county failed to select its county road system, the highway commission was authorized to determine the system for that county.

The engineer was required to draw up a plan for proceeding with construction of bridges, culverts, tile and road work. When completed, the plan was submitted to the highway commission for approval. The supervisors were authorized to

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[61] Op. cit. supra note 2 Boles & Fox p. 82.

[62] The Bergman Act of 1929 placed control of rural roads totally in the hands of the county supervisors. Township trustees were to make up an advisory board to help determine rural road policy. Each township was to be represented by one trustee on the board.

[63] The degree to which township trustees influenced the road program varied with the character of the board of supervisors and trustees. Evidence of strong influence was present in some counties until 1957, when the section of the code providing for the trustee advisory body was repealed.

[64] Iowa Sess. Law 1909 ch. 101.

[65] Ibid.

[66] Wallaces Farmer, April 8, 1910, p. 3.

[67] Iowa Sess. Law 1909 ch. 101.

[68] Iowa Sess. Law 1911 ch. 70.

[69] See: 1911-12 Iowa Atty. Gen. Biennial Rep. pp. 549, 659.

[70] Iowa Sess. Law 1913 ch. 122.

[71] Iowa Sess. Law 1913 ch. 122.

add gradually to the county road system after the originally selected system was completed.[72]

Supervisors were permitted to let contracts of less than $1,000 without advertising them, but contracts between $1,000 and $2,000 were to be advertised and let at public bidding. Contracts of more than $2,000 required approval of the highway commission. Standard specifications for bridges and culverts were to be supplied by the highway commission without cost to the counties.[73]

Townships still had charge of maintaining roads not under the county road system. Trustees were to hire a superintendent to supervise all dragging and repair work on the township road system. Any other road work on the township road system required an application to the board of supervisors and assignment of an engineer to survey and lay off the roads. Costs of the engineer were paid from the county fund.[74]

From 1900 to 1913, the legislature was apparently experimenting with methods for control of the roads. Intermittent pressure from road-improvement groups appears to have culminated in the creation of the county engineer's office and the removal of part of the roads from township control.

The addition of the county engineer did not come without resistance, nor was the office readily accepted. An attempt to give counties the option to create an engineer's office was unsuccessful in 1909. Opposition was expressed by southern Iowa counties. They felt that county control would ultimately "deprive the farmer of his rights."[75]

The farmers believed that new roads would be built that they would pay for but over which they would have no control. According to one farmer, roads were adequate to meet rural needs, and new roads would require expenditures that could better be used to improve the farm. "It is no one's affair outside of . . . [the] county how the roads of the county are made, as they do not use them."[76] According to an observer, there was "open hostility" to the county engineer in southern Iowa, particularly in Adams, Lucas, Wayne, Wapello and Montgomery counties.[77] The general opposition to any change in administration of roads seems to have come from two lines of reasoning. The first was fear of the loss of local democratic control, and the second was increased costs. As one critic put it, "A macadamized road . . . would cost at least $30,000 (per mile) and would not have benefited me one dollar."[78]

Counter arguments were presented by representatives of road-improvement associations, which had been organized intermittently for many years before the passage of the county engineers' statute. One writer, seeking to allay the fears of those concerned with both increased costs and the loss of local democracy, pointed out that:

> It has been estimated by experts that in a single cornbelt state $2,000,000 is wasted annually in making and maintaining roads. This sum . . . is so irrationally used that it is the same thing as a total loss and that placing of the roads of the county under a trained man will in any way endanger democracy as applied to local government, is in our opinion absurd on its very face . . . .
> The county engineer or superintendent would not deprive the township trustees or the county supervisors of their present authority but would . . . supplement their efforts. Local authorities would have everything to say as to what roads should be improved.[79]

Actually, the statute creating the engineer's office took a percentage of the roads away from the townships and placed them under the control of the county. Nor did the counties have complete autonomy. Certain controls were exerted over them by the highway commission.

In 1916 the United States Congress passed an act which provided matching funds for construction of post roads. This act initiated a change in the general finances of county government and heralded the beginning of new external controls over county road construction. In 1917 and 1919 the Iowa General Assembly enacted enabling legislation which allowed Iowa to benefit from the federal funds.[80] A new system of roads designated "primary" was established. The highway commission was given greater control over the new system.[81]

After 1921, the county board of supervisors could control work on the entire county-township road system if the voters of the county petitioned and voted in favor of it.[82] However, there is little evidence to indicate that any township gave up control of its roads voluntarily. The township trustees lost their administrative power over the roads within the county in 1929.[83] The power to administer the road program was then delegated to the county board of supervisors through the county engineer. The township trustees were

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[72]Iowa Sess. Law 1913 ch. 122, §§4-10.

[73]Iowa Sess. Law 1913 ch. 122, §12.

[74]Iowa Sess. Law 1913 ch. 122, §15.

[75]Iowa Homestead, March 24, 1910, p. 10.

[76]Wallaces Farmer, March 31, 1911, p. 13.

[77]Mason City Globe Gazette, May 26, 1914, p. 4.

[78]Wallaces Farmer, March 31, 1911, p. 13.

[79]Iowa Homestead, March 24, 1910, p. 6.

[80]See: Iowa Sess. Law 1917 ch. 249; Iowa Sess. Law 1919 ch. 237.

[81]Funds for the roads were handled by the commission, plans for the new system were subject to commission approval, and the commission was responsible for construction, inspection and supervision of expenditures from the funds.

[82]See: Iowa Sess. Law 1921, ch. 227.

[83]See: Iowa Sess. Law 1929, ch. 20.

authorized to send one of their members from each township to a general meeting called to determine the road work to be done during the next year. If the supervisors saw fit, they could permit the trustees to continue maintenance of their roads.[84] All township road equipment was to be turned over to the county unless the board of supervisors permitted the trustees to maintain the roads. The county was to credit the township with a reasonable value for the equipment. After 1929, township influence over the road program came through membership on the joint township-supervisor policy committee, through permission of the board of supervisors or through pressure exerted by the township trustees.

Changes in Functions of Township Trustees, 1900-1930

Township trustee authority over roads declined steadily between 1900 and 1930. Other functions of the trustees remained, including officiating at elections, caring for the poor and fence viewing. In 1923 the trustees had been given an additional function—licensing and revoking licenses of places of amusement in rural areas of the township.[85]

Changes in Other Township Functions, 1900-1930

The township clerk's office was made less lucrative in 1906, when the office could no longer retain a percentage of the road fund, and again in 1907, when the amount allowed the clerk for handling other funds was reduced from 5 to 2 percent.[86]

The assessor was given an added responsibility when the veteran's exemption was added to the property tax structure. He was to "make a list of soldiers, sailors, widows and to return such list to the county anditor. . . ."[87] From 1905 to 1925, assessors were the state census takers for their jurisdictions.

Starting in 1906, constables were required to assist in the collection of delinquent taxes.[88]

Changes in County Offices, 1900-1930

In 1902 the board of supervisors was given the power to fix salaries of city and town assessors. After 1919, the salary of the deputy superintendent of schools was fixed by the supervisors. The board could determine the number of deputies for each courthouse office. It could appoint delinquent tax collectors and remove drainage engineers if it saw fit.

A major shift in power came in 1913 when the county engineer's office was created and the board of supervisors was given administrative power over it. The supervisors were given the power of appointment and removal of the engineer in 1929. The road law revision of 1929, which removed the township trustees from any direct control of the roads, was the next step toward expanding the power in the hands of the supervisors and reducing the status of the township as a significant governmental body.

The auditor's office was given additional work during the 1900 to 1930 period. A major addition to the office was the requirement that the auditor make and publish an annual financial report.[89] The report was to include the annual reports of the county offices and other county agencies.

The auditor tended to become more and more the focal point in the courthouse for relations with the public. The finance report permitted a centralizing of information in his office. He supplied nomination papers and kept records of party registry in the county. His office also received petitions to move the county seat, and he was responsible for the census in his county.[90]

A new addition to the auditor's work was the computation of the veterans' exemption, which was established in 1911. After 1911, any "honorably discharged Union soldier or sailor of the Mexican War or the war of rebellion"[91] qualified for a property tax exemption.[92]

An addition made to the picture of county government in 1913 was the office of county audits established within the state auditor's office.[93] The new office was to audit the accounts of all county offices. Until 1913, the counties used private auditors for their annual audits.[94]

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[84]A few counties still are influenced by the township officers, but in general, the supervisors are the primary local authorities.

[85]Iowa Sess. Law 1923 ch. 98.

[86]See: Iowa Sess. Law 1906 ch. 59; Iowa Sess. Law 1907 ch. 25.

[87]Iowa Sess. Law 1911 ch. 62.

[88]Iowa Sess. Law 1906 ch. 53.

[89]See: Iowa Sess. Law 1902 ch. 23.

[90]The township assessors were supposed to take the census, but if they failed to do so, the auditor was to appoint someone else to do the job.

[91]Iowa Sess. Law 1911 ch. 62.

[92]The additions to the auditor's office have little relevance to auditing. Actually, the title "auditor" is a misnomer since the auditor did not, nor does he now, audit anything.

[93]See: Iowa Sess. Law 1913 ch. 8. There is no statement as to why the system of county audits was established. Before its creation, counties employed private auditors intermittently to audit the county accounts. But perhaps the findings of early audits of the counties, as reported by the state auditor, indicate why the state auditing of counties was initiated. The state auditors found innumerable errors in procedure and many costly errors in assessments and in payment of officers' salaries. The state auditor estimated that in 1912, $400,000 was improperly used. Variations in salaries between county offices in counties with similar populations were excessive. County officers had wide discretion in allotting salaries. In one county, the general fund was used to pay the deputy sheriff although the sheriff was supposed to pay him from fees. Soldier's relief funds were disbursed by one member of the commission rather than by the whole commission. (Today, however, it is legal and common to find a member of a soldiers' relief commission administering the funds alone.) Statutes specifically stated that the commission, not an individual member of the commission, was to disburse the funds.

These are only a few of the errors in procedure and expenditures found by the state auditors. For an extended explanation of errors found by the state auditors see: Iowa State Auditor's Biennial Rep. pp. ix-xxii (1914). Iowa State Auditor's Biennial Rep. pp. 3-13 (1916).

[94]The first audit by the state auditor's office pointed out that some counties had had no audits before 1913.

The treasurer was given an additional major function in 1919 when motor vehicle registration and licensing were placed in that office.[95] Prior to 1919, the secretary of state was charged with the responsibility for motor vehicle records. The increasing number of vehicles and the limited facilities of the office of the secretary of state necessitated some change in the procedure. The General Assembly apparently decided that the county treasurer was the logical person to do the job.[96]

The recorder was given additional instruments to record, and the office was charged with the sale of hunting, fishing and trapping licenses. The sheriff was required to keep better records, which included a record of persons jailed and released from jail. The sheriff's records were to be made available to the district court judge at the beginning of each term of court.

The second change of significance between 1900 and 1930 removed the county superintendent of schools from the elective list and provided for his appointment by a convention of representatives from the school districts within the county.[97] The state superintendents of public instruction had been advocating the removal of the office of county superintendent from politics for some time.[98] It was alleged that the educational system was hurt because the superintendent might play politics with teacher certification during election years. The state superintendent also pointed out the need for professional men in the position and suggested that the county superintendent should be selected in the same way as city superintendents.[99]

The state superintendent's office helped to bring about the 1913 revision. Not satisfied, however, with the convention-delegate system of selecting the county superintendent, later state superintendents continued to advocate a county board of education which would select the county superintendent on merit and pay him an adequate salary.[100]

Certain limitations had been enacted even before the change in status of the county superintendent of schools in an attempt to eliminate abuses. In 1906 the minimum duration of a teacher's certificate was extended from 3 months to 6 months, and a state board of review was established to examine questionable cases of teacher certification.[101]

A county board of education was created in 1919. It was to be selected by the county convention that also selected the superintendent. The new school board was to:

> Perform all duties prescribed by law and upon all matters referred to them by him shall act as an advisory board to the county superintendent, and shall cooperate with him in formulating plans and regulations for the advancement and welfare of the schools under his supervision.[102]

The creation of the board of education appears to have been another step toward fragmentation of the sources of authority within the county. The supervisors retained budgetary control of the school system, but the movement away from courthouse control of education was under way.

The surveyor's job was eliminated from the elective list, and the position was changed to an optional appointive one.[103]

There were no major changes in the functions of the poorfarm steward or of the overseer of the poor, although their duties and responsibilities were more clearly defined. By 1924 the position of county sheep inspector was eliminated, and the inspector of weights and measures was no longer a county office. These inspectors were appointed by city or town councils.

The county engineer's office became an integral part of the county administrative structure. If legislative intent can be drawn from reading a statute, it was intended that the engineer administer the county road program, subject to budgeting and policy controls of the board of supervisors.

Another new office created was that of the county agent. The initial statutes provided for a fund to be established when 200 farmers organized and raised $500 to form a farm-improvement association.[104] Although the agent was not an employee of the county, county funds were used as partial support.

The responsibility for control of weeds in the county was shifted from the county engineer to the township in 1929, when each township was required to designate a trustee as its weed commissioner.[105]

Except for the county school board, no new county boards or commissions were created by the legislature during the 30-year period. The new functions of the county were placed in the hands of existing officials, with the exception of the county engineer.

Financial Changes to 1930

Another significant change from the rural governmental system of 1900 was the introduction

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[95]See: Iowa Sess. Law 1919 ch. 275 §5.

[96]Motor vehicle registration was not of major significance in 1919, but by 1961 it had reached a point where practically every county had a clerk in the treasurer's office to take care of the licensing of motor vehicles. In Polk County there were 17 persons in the treasurer's motor vehicle department.

[97]Iowa Sess. Law 1913 ch. 107.

[98]See: 1892-93 Iowa School Rep. p. 27; 1903-04 Iowa School Rep. p. 15; 1911-12 Iowa School Rep. p. 22.

[99]1911-12 Iowa School Rep. p. 22.

[100]See: 1913-14 Iowa School Rep. p. 19-20; 1916-18 Iowa School Rep. p. 22; 1918-20 Iowa School Rep. p. 33.

[101]See: Iowa Sess. Law 1906 ch. 122.

[102]Iowa Sess. Law 1919 ch. 56.

[103]Iowa Sess. Law 1913 ch. 122.

[104]Iowa Sess. Laws 1917 ch. 90.

[105]Iowa Sess. Laws 1929 ch. 116.

of outside financial assistance in areas that previously had been totally financed locally. In 1900, practically all revenues of the county and township governments came either from property taxes or from fees collected for services rendered by the officers. The first change in this financial structure came in 1917 with the use of federal and state funds provided for the construction of roads. For the year ending Nov. 30, 1920, federal and state funds allotted to Iowa counties totaled $15.2 million. These funds were distributed on an area basis and were sufficient to cover about one-third of county expenditures.

The state continued to rely on property taxes collected through county treasurers as a major source of revenue through 1930. For the fiscal year 1930-31, property tax collections for state purposes totaled $9.1 million compared with total state receipts of $17.3 million, or more than 50 percent of the total state revenue.[106]

By 1930, the state had begun to underwrite part of the cost of local governmental services, and a large share of county revenue was in aid received from the state for road construction.

A new financial feature introduced into rural government between 1900 and 1930 was the use of bonds by counties to help finance construction of roads. The 1919 statute permitting the state and its counties to receive federal funds also allowed counties to issue bonds for road-construction purposes.

Upon petition of 20 percent of the voters, the county supervisors were required to present the question of bonding for primary road construction to the people at a general election. By 1930, all but 16 counties had primary road bonds outstanding. The bonded indebtedness for roads in all counties totaled $96.8 million.

Summary of Changes to 1930

The various steps in the changing road program—from early requirements to employ township road foremen through the creation of a county engineer's office, the allocation of state and federal funds and the removal of township control of county roads—appear to have been attempts by the state, as well as by the federal government, to obtain more uniform, as well as a higher level of road service from counties.

The shifts in statutes relating to county superintendents paralleled the administrative changes in road administration. A common characteristic of the problems of roads and schools is their close relationship to a large majority of the residents of the counties. Service areas that were not so closely related to the majority were not altered significantly before 1930.[107] Figure 6 is a graphic summary of the major changes discussed here.

DEVELOPMENTS IN IOWA COUNTY AND TOWNSHIP GOVERNMENT BETWEEN 1930 AND 1961

The third area of rural government to be changed at times vitally affected the general citizenry. Until the depression of 1929, local governments had been able to handle their own indigents without outside help. But the depression proved that rural government could not properly care for its poor under such catastrophic depression conditions as existed in 1933.

Changing County Relief, 1930-61

Counties were forced to spend larger and larger parts of their total budget on relief as the depression continued. Rural counties were not affected as seriously as metropolitan counties. Polk and Woodbury counties were forced to issue bonds to help pay the rising costs of unemployment and other relief after 1930.[108] Other counties incurred debts which were later met by bond issues.

The General Assembly permitted increased millage levies for relief purposes, but some urban counties were forced to continue issuing bonds until special legislation was passed, permitting still larger poor fund levies. A study of expenditures for relief in 47 Iowa counties reveals the percentage of the county budget used for this purpose (table 2).

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[106]See: 1932 Iowa State Auditor's Biennial Rep. p. 6.

[107]Numerous minor changes in the functions of county officers have occurred through the years as changes have been made in certain segments of state government. For example, with prohibition in 1918, the mulct tax control of liquor was no longer used, and all county officers who had worked with the liquor control in the county were no longer required to do so. The sheriff, of course, was presented with the problem of bootlegging.

[108]See: 1932 Polk County Financial Rep. p. 22; 1932 Woodbury County Financial Rep. p. 37.

Table 2. Average percentage of county budget used for relief, 47 counties, 1926-34.[a]

	1926	1927	1928	1929	1930	1931	1932	1933	1934
All 47 counties	6.32	6.71	5.90	5.41	4.64	7.26	13.49	18.49	18.69
The 10 populous	7.82	8.85	8.04	7.75	7.08	10.25	29.14	35.40	30.49
The 37 rural	6.26	6.17	5.21	4.84	3.98	5.91	9.04	13.48	13.21

[a]Counties in the study include: Adair, Allamakee, Benton, Black Hawk, Buchanan, Buena Vista, Butler, Calhoun, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Dubuque, Grundy, Hancock, Hardin, Henry, Humboldt, Iowa, Jackson, Jefferson, Lee, Linn, Louisa, Madison, Mahaska, Marion, Mills, Monona, Page, Polk, Pottawattamie, Scott, Sioux, Story, Tama, Wapello, Warren, Wayne, Webster, Woodbury, Worth and Wright.

Table 3. Percentage of county budget used for relief, selected counties, 1926-34.

County	1926	1927	1928	1929	1930	1931	1932	1933	1934
Polk	5.56	9.31	6.22	9.76	9.91	13.52	24.88	51.22	63.92
Pottawattamie	10.02	9.38	10.43	5.81	4.79	15.33	21.09	25.07	19.53
Scott	7.51	9.00	4.47	9.31	9.46	15.84	36.71	39.61	36.39
Woodbury	8.61	8.85	6.29	7.56	8.42	11.52	29.23	46.27	41.24
Adair	5.17	3.19	4.80	2.60	1.54	2.70	4.71	7.01	7.60
Benton	9.02	1.77	3.75	3.95	5.64	5.54	8.62	16.22	16.31
Cherokee	5.00	6.42	6.12	6.20	5.43	6.33	9.14	16.90	11.83
Grundy	3.90	6.51	6.71	7.12	2.80	1.22	5.73	12.41	11.62

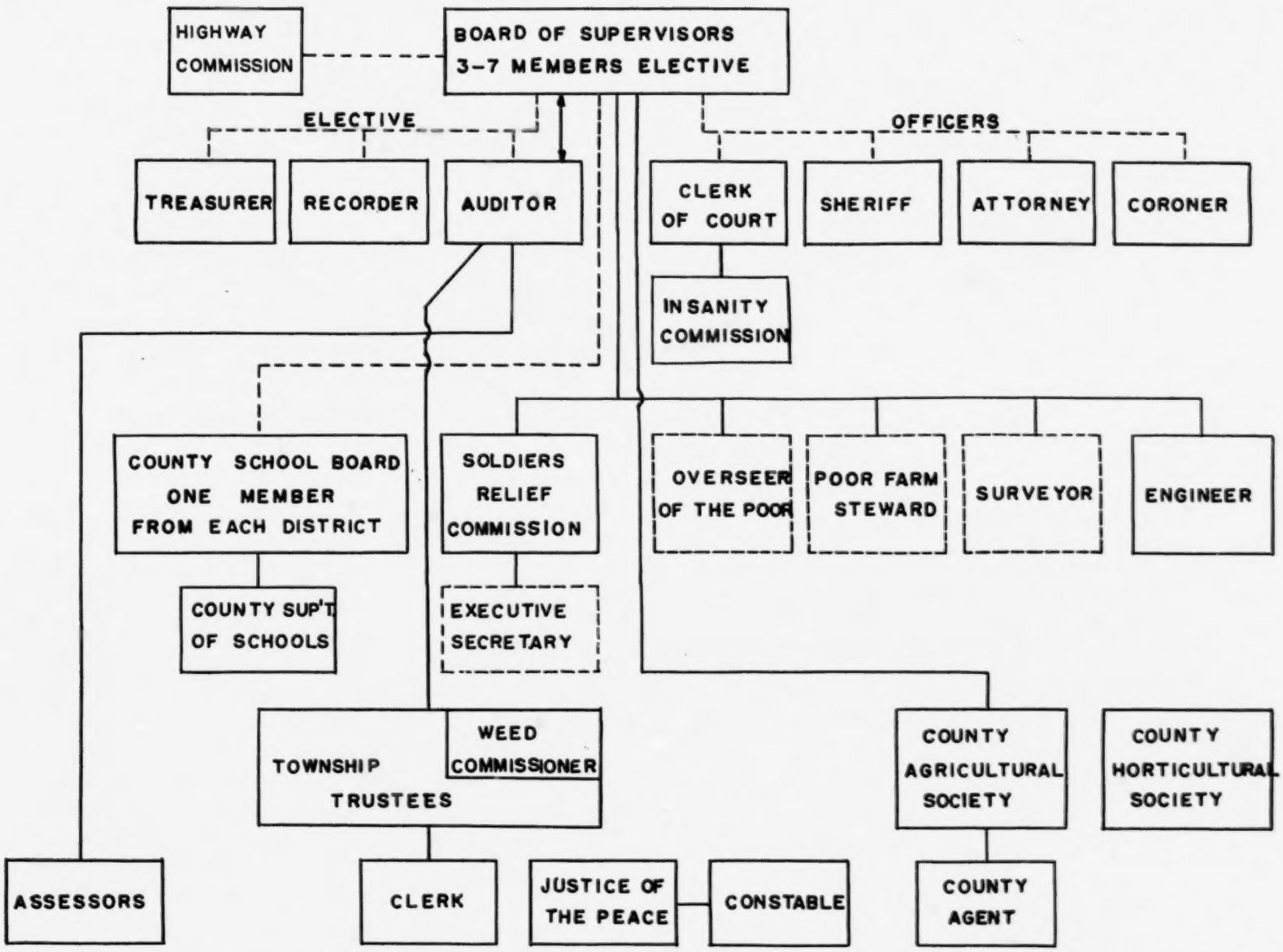

Fig. 6. Diagram of county and township government in Iowa (1930).

Selected individual counties revealed an even larger variation in percentages of county budgets expended for relief (table 3).

The results of the strain on county finances led to both statutory and administrative changes from the time-honored local governmental system of caring for indigents. Federal emergency legislation created relief funds, and agencies within the state and counties were organized to distribute the funds to those who needed them.

The depression, and the resulting action by both federal and state governments to provide care for those affected, brought about a further reduction in county and township functions. At the same time, the county board of social welfare was set up. Although made up of county residents, the board was subject to certain controls by state authorities. For example, county welfare department employees had to be approved by the state department. The county board of social welfare, through its social welfare director, a state employee, administered welfare programs established by state and federal legislation. These programs originally included old age assistance, aid to the blind and aid to dependent children but later were expanded to include aid to the disabled.

The shift of the welfare program to a state-federal subsidized situation, partly controlled by these governmental levels, has resulted in a reduction in the work of trustees and supervisors. While statutes still permit township trustees to care for the poor, only one county in Iowa (Sac) still uses the trustees. Sixty-four counties have turned over the care of the poor who are not covered under state-federal programs to the county social welfare director; 33 counties retain overseers of the poor to administer county relief; and in one county (Butler) the supervisors administer poor relief by districts.

Changing Township Functions, 1930-61

Many functions of the trustees have been lost since 1930. Township trustees now serve only as fence viewers, supervisors of township cemeteries, if any, and sometimes arrange for rural fire protection.

The townships still retain their licensing power in rural areas, but for all practical purposes they have lost their authority as boards of health.

The system of township assessors under the county auditor was retained until 1947, but the movement to create a county assessor started many years earlier. The assessment-system controversy had raged in Iowa as early as 1931. In that year, bills were introduced in the Iowa General Assembly to revise the structure by creating an appointive county assessor.[109] Major opposition to the change came from farmers who felt that the revision would impair local democracy and that county assessors would favor city over farm property.[110] Farmers marched on the capitol to protest the county assessor bill. It appears that a disagreement existed between the Senate and the House of Representatives relating to the bill. The House wanted an income tax bill passed, while the Senate wanted the assessor bill. Neither favored the other's bill. The Senate defeated the assessor bill by attaching it as a rider to the income tax bill, knowing that the House would refuse to accept the rider.

After the 1931 defeat, the assessor proposal was not considered again by the General Assembly until World War II. It was introduced in the General Assembly in 1943, 1945 and 1947, when it finally was passed. The objections to the bill were similar to those stated in 1931. The most often expressed objection was fear of the loss of local control and democracy through the removal of the township assessor. Those who favored the county assessor argued that a more uniform and economic system of assessment would be developed.

At first the new county assessor was a deputy responsible to the county auditor. The county assessor was appointed after he had qualified by passing a merit examination. He had a 4-year tenure. Later, he became independent of any other courthouse official. County conference boards were established to govern his activities. As the administrator of assessments, he was responsible for summarizing the work of the field assessors, who were employed by the assessor on an hourly basis to perform the actual assessing. New items of work for the assessors were added between 1930 and 1961. Homestead exemptions had to be received and computed after 1939, and agricultural land tax credits were added in 1939.

Like the earlier changes in road and school administration, the creation of the office of county assessor was an attempt to establish a more standard level of performance throughout both the county and the state.

There were no major changes in the functions of the justice of the peace between 1930 and 1961. The number of justices of the peace, however, had been reduced considerably. This reduction was not by statute; it was accomplished by a variety of methods. Generally speaking, it has not been profitable to be a justice of the peace unless the position happens to be in a populous area or near a point where traffic violators are commonly apprehended, such as a weighing station. Another reason for the decline in the number of justices of the peace is that the positions have been held for so long by the same people that younger people have had little opportunity to know about the office or are not interested in it.

Constables still exist, but in general they represent towns rather than townships. In most instances, the sheriff and his deputies serve as peace officers for the townships and small towns and some county fairs.

Other Modifications in County Government, 1930-61

The county became the administrative unit for many new functions during the 1930-61 period. New agencies, both optional and mandatory, were created on the county level outside of the 1900 county governmental structures. Some of the new agencies were controlled from within the county; others were jointly controlled by the county and the state; and still others were completely controlled by governments outside of the county.

Most of the new agencies created allowed some control by the county board of supervisors. The major additions to the functions of the supervisors between 1930 and 1961 involved the power to appoint members to newly created boards and commissions and the budgetary control over them.

Newly created agencies with their memberships appointed by the board of supervisors include: the county board of social welfare (1937) three or five members (mandatory, and one or more supervisors could serve as members); the county zoning commission (1947) (optional); and the county conservation board (1955) (optional). The county conference board was created in 1947 to set policy for the assessor, with the board of supervisors, the county school board and the mayors of the towns serving as part of the conference board—each group having one vote.

The road system was changed again during 1930-61. By 1961, primary roads were totally separated from the county system of secondary roads. In 1939, secondary roads were divided into farm-to-market (F-M) and local secondary roads. The boards of supervisors were authorized to request F-M classification for secondary roads, and once a road was so classified, it was placed under the highway commission for construction purposes until it was built to F-M standards. State

[109] See: S.F. 1; H.F. 1 (1931).

[110] See: Wallaces Farmer, Feb. 14, 1931, p. 12.

and federal funds were used to construct F-M roads, and the funds were held by the highway commission. When completed, the roads were turned back to the county for maintenance.

The rest of the secondary roads, called "local secondary roads," were placed under control of the county board of supervisors. The largest single grouping of roads in Iowa in 1961 was local secondary roads which totaled 57,501 miles. There were 33,973 miles of F-M roads in Iowa and approximately 9,640 miles of roads classified as primary.[111]

Nominally, the county road program today is under direct supervision of the county engineer, with the board of supervisors serving as policy determiners. Actually, in many counties the supervisors administer the road program directly. Perhaps the greatest increase in the significance of the supervisors' position has been through their assumption of the administration of the county road program. Recent comment on the role of the boards of supervisors in road administration suggested:

> That the law be rewritten to clearly establish legislative intent with regard to the policy-making role of boards of supervisors in county road affairs, and the direct executive authority of the county engineers. State aid funds should be withheld until flagrant violations are discontinued.[112]

In most areas of county activity, the supervisors have at least nominal responsibility and control. They directly supervise the overseer of the poor, if the county has one.[113] The budgets of the various elective offices are subject to approval of the supervisors, as are capital improvements for a department. The supervisors are also responsible for supervision of county properties, such as the county poor farm.

The other elective offices changed very little after 1930. The auditor's assessment function was transferred in 1947 to a full-time assessor. The treasurer has more funds to account for, but he services fewer governmental units.[114] With the abandonment of the state property tax as a source of state general fund revenue, the county treasurer was relieved of a major function as a collector and disburser of revenue for the state government.[115] The recorder records a few additional instruments, including tax liens and old age assistance liens. There have been no significant changes in the clerk of court's, sheriff's or county attorney's offices.

The elective coroner was eliminated in 1959, and was replaced by an appointive county medical officer.[116] It had been contended for years that the coroner should be educated in medicine. The 1959 revision requires that the medical officer be either an osteopath or a medical doctor and be appointed by the supervisors.

All county officers collect revenue from fees or from the sale of licenses. The treasurer is responsible for motor vehicle registration and license sales. The county is allowed to keep 50 cents from each motor vehicle license sold. Fees are charged for all items recorded, except veterans' discharges. The sheriff collects fees for the various documents he serves. The clerk of court collects fees for different services performed. He also sells marriage licenses. The auditor sells dog licenses, and the recorder sells hunting, fishing and trapping licenses.

Practically all fees are turned in to the treasurer. Returns from sales are designated for specific funds. For example, hunting, fishing and trapping fees go to the state conservation commission, and dog license fees go to the domestic animal fund.[117]

The sheriff is paid a fee for feeding prisoners, which he is allowed to keep, and the county attorney is paid 10 percent of the fines levied in justice of the peace cases in which he appears.[118]

The positions of the county home steward, overseer of the poor and engineer remained relatively constant during the period. They are still subject to controls placed on them by the board of supervisors.

The county extension council was created in 1955 to supervise agricultural and home economics extension work in the county.[119] Their budget from within-county sources is drawn by the council, subject to statutory millage limits.

The responsibility for weed control was made optional in 1937, when statutes were changed to permit either the county or the township to control weeds.[120] The county reassumed control of weed eradication in 1947.[121]

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[111] The highway commission exercises varying degrees of control over all roads within the county. Even on local secondary roads, counties are required to get highway commission approval on projects costing over $2,000.

[112] Iowa highway needs, 1960-1980. Iowa State Highway Commission, Ames, Iowa. 1960. p. 75.

[113] This supervision varies greatly from county to county. In some counties, supervisors demand monthly reports; in others, approval of the annual budget is the only significant control.

[114] School district consolidation has reduced the number of districts that require separate disbursements.

[115] A property tax is still levied to pay for World War II and Korean War bonuses, but no part of state government is currently financed through property taxes.

[116] Iowa Sess. Law 1959 ch. 258.

[117] The domestic animal fund is used to pay farmers for damages done to livestock by animals.

[118] The county attorney's percentage of fines has been the subject of much controversy. Some attorneys have been collecting a percentage of all fines levied by justices of the peace in their counties. There is no clear-cut statement as to the legality of such action by the attorney general or the Iowa courts. In 1957, the county attorney in Des Moines County received $8,093 in percentage of fines, and 17 other county attorneys received more than $1,500 from fines.

[119] The council is made up of one elective representative from each township.

[120] See: Iowa Sess. Law 1937 ch. 131.

[121] See: Iowa Sess. Law 1947 ch. 168.

County Superintendent and County School Board Revisions

The office of the county superintendent of schools changed more than any other office between 1930 and 1961. A new elective county board of education was created in 1947.[122] The new board was required to employ a superintendent who was to continue to serve as an arm of the state superintendent of public instruction.

The campaign to establish a county school board and a county superintendent of schools independent of the courthouse can be traced back to 1912 when the state superintendent of public instruction recommended the change. Repeated recommendations by the state superintendent culminated in the 1947 revision.[123] The state superintendent praised the change as a step forward because of the independent budget and separation from the courthouse.[124]

Other changes in the county superintendent's office have not occurred by statute. Rather, they have come about through a general shifting of emphasis by the county superintendents, who have sought to strengthen the office by adding services that they felt were needed.

Counties may now employ one or more of the following: speech therapist, psychologist, language teacher and special education teacher. Students in the county have the opportunity to use these specialists, and county superintendents now serve a new function as administrators of these personnel.

County school superintendents sometimes have tended to lead in efforts to reorganize school districts. The statutes assign the county superintendent the job of planning and supervising such reorganizations.[125] Many county superintendents have used their offices as focal points for consolidation efforts, despite the fact that consolidation of school districts gives the superintendent fewer jobs to perform. As districts grow larger, the districts assume many of the county superintendent's functions. For example, if a county consolidates into four districts, data-gathering and record-keeping are reduced to gathering and compiling data from only four sources. Also, in many instances, a district that encompasses a fourth of a county is large enough to employ some of the special personnel now working out of the county superintendent's office. Or, the large districts can more easily cooperate in securing the needed specialists without the aid of a county superintendent.

[122]Iowa Sess. Law 1947 ch. 147.

[123]See: 1912-14 Iowa School Rep. pp. 19-20; 1918-20 Iowa School Rep. pp. 33-17.

[124]See: 1948 Iowa School Rep. pp. 16-17.

[125]Iowa Code §273.13. (1958).

An alternative that has received attention involves establishment of a new administrative unit called the "intermediate school district." It would be larger than the county jurisdiction; that is, each district would comprise approximately four counties. Ultimately, it would replace the county superintendent as the primary officer of the state superintendent of public instruction on the local level.

By 1961, there was much evidence of intercounty cooperation in the areas of education served by the county superintendent. Statutes enacted since 1957 have permitted joint county superintendents.[126] In some instances, counties cooperatively employ some of the special education personnel. For example, a seven-county area around Cerro Gordo County employs a modern language teacher under the administration of the Cerro Gordo superintendent, and the seven counties pay the cost of televising modern language courses. In eastern Iowa, four counties jointly employ psychologists and other special education personnel. Jones and Cedar counties jointly sponsor classes for retarded children.

At least two counties have reorganized their districts to a degree that could preclude the need for a county superintendent. Davis County has only one school district. Conceivably, the county superintendent and the district superintendent could be the same person. Wayne County has only five districts. A cooperative agreement could possibly be made among the five districts. For example, each district superintendent might agree to do part of the data-gathering and recording, and a council of the five district superintendents could employ and administer the work of specialists now administered by the county superintendent.

Boards and Commissions

The greatest change in the structure of county and township government during 1930-61 was the creation of new boards and commissions superimposed on the county jurisdiction. Most of the newly created agencies were referred to earlier in this section, but they are more clearly defined here.

SOLDIER'S RELIEF COMMISSION

The counties still have soldier's relief and insanity commissions. Both function almost as they did in 1900. One change was made in administration of the soldier's relief commissions. Some commissions have seen fit to elect one of their

[126]See: Iowa Sess. Law 1957 ch. 127. Twelve counties have combined into six administrative units employing six county superintendents. The counties are paired as follows: Taylor and Adams, Iowa and Poweshiek, Chickasaw and Fayette, Clarke and Decatur, Butler and Bremer, Ida and Cherokee.

members to an executive secretary's position or to appoint an administrative agent. The administrator is salaried and serves as executor of the fund. If there is no executive secretary or other administrative agent, the entire commission meets monthly and at other times when necessary, and the members are paid $2 per diem. The county supervisors must approve the tax levy for and review the expenditures for operation of the commission. The decision to select an executive secretary and the amount of his salary are also subject to approval of the supervisors.

The position of an executive secretary of a soldier's relief commission may be a full- or part-time job, depending upon the population of the county, its economic condition, or both. Marshall County has appointed the county social welfare director as executive secretary of its soldier's relief commission. He also serves as overseer of the poor. In this way, all welfare-relief functions are coordinated under one administrator.

COUNTY BOARD OF SOCIAL WELFARE

In 1934, because of depression conditions that caused a mounting number of old people to lose their life savings, the General Assembly created the old age assistance board. It was to administer a fund providing for care of the aged on the county level. The board was empowered to hire investigators to examine applicants for assistance.

In 1937 the General Assembly converted the old age assistance board into the county board of social welfare. The new board was created to fulfill the requirements of federal legislation. Its function was to administer the federal-state social security program on the county level. The board's membership was to be bipartisan and to include at least one woman. The board of supervisors was required to appoint three or five members to the board, and the supervisors were not precluded from membership on the board.[127]

The county board of social welfare was required to employ a county director of social welfare and other necessary personnel.[128] These employees are paid by the state board of social welfare, and their salaries are subject to approval of the county board of supervisors.[129] The county board of social welfare, through its director, is responsible for administration of the various federal grant-in-aid programs, old age assistance, aid to the blind, aid to dependent children and aid to the totally and permanently disabled.

[127]It appears to be the policy in a number of counties to have one member of the board of supervisors serve on the county board of social welfare.

[128]The total personnel necessary are determined by the state board of social welfare. See: Iowa Code, ch. 234.12 (1958).

[129]The supervisors generally have found themselves forced to approve whatever salary the county and state boards agree to.

COUNTY ZONING COMMISSION

Since World War II, Iowa population trends have followed national trends toward movement from rural to urban areas.[130] Existing zoning laws, which encompassed only municipally incorporated territories, could not cope with expanding residential and industrial areas outside the city limits.[131] Blighted areas were developing around Iowa's urban centers. In 1947 the General Assembly enacted legislation permitting the counties with over 60,000 population to establish county zoning commissions. The 60,000 population limit restricted zoning commissions to seven counties: Black Hawk, Dubuque, Linn, Polk, Pottawattamie, Scott and Woodbury.

A number of counties of less than 60,000 population faced urban expansion problems also. For example, Warren and Dallas counties, which are contiguous to Polk on the south and west, were faced with expanding urban fringe population from Des Moines with no power to control it. In 1955 the population limit was removed. By 1960, nine counties in Iowa had established zoning ordinances.[132]

The zoning commissions were authorized to control construction outside incorporated places. They were given ordinance-making power and the authority to enforce compliance.

COUNTY HEALTH BOARD

The area of rural health control is subject to variation. First, townships can have boards of health if they choose.[133] Second, the supervisors, auditor and county superintendent of schools are responsible for rural health conditions. In 1929 the General Assembly provided for an optional county board of health. If the boards of health of the cities, towns and townships in a county consented, a county board of health could be established. It was to have 11 members, three of whom were to be from the county medical health society. The others were to be representatives of the various other health boards of the county. The board and its actions were subject to the approval of the state health commission; the board's rules of procedure were handed down from the state, and its budget was subject to approval of the county board of supervisors.

The county health board was designed to permit a consolidated effort to control health problems

[130]See fig. 2 for population trends.

[131]The only zoning laws in Iowa before 1947 were established to permit cities to control development within the city's limits. For a study of Iowa zoning laws, see: County Zoning in Iowa, 45 Iowa L. Rev. 743 (1960).

[132]The nine counties with zoning ordinances are: Cedar, Linn, Marshall, Muscatine, Polk, Pottawattamie, Scott, Story and Warren.

[133]There is little evidence that townships still have functioning health boards.

over an extended area, rather than by the piecemeal operation of a number of boards.[134]

COUNTY CONSERVATION BOARD

A new agency authorized in 1955 was the county conservation board. The new board was optional; it could be created by a county only upon the petition of 200 voters in the county and a subsequent majority vote at the next primary or general election.

If creation of the board is approved by the voters, the board of supervisors appoints a five-member board to supervise the conservation-recreation program of the county. The purpose of the board is to "acquire, develop, maintain and make available to the inhabitants of the county, public parks, preserves, pathways, playgrounds, recreational centers, county forest, wildlife and other conservation areas, and to promote and preserve the health and general welfare of the people. . . ."[135] More than 50 counties have established conservation boards which have initiated many projects. The projects are financed by a millage levy, which has a statutory maximum. Story and Polk counties are planning artificial lakes under the guidance and supervision of their respective conservation boards. Other counties have developed parks and other recreational facilities through the initiative of their conservation boards.

Additional County-Wide Agencies Added Since 1930

A temporary agency at the county level, the county defense council, was organized in 1943 to provide rural areas with necessary information to be used in case of military attack. Some counties still have active defense councils.

As of 1959, 34 counties had county hospitals with elective boards of trustees to serve as their policy-determining bodies. Their budgets and millage levies are subject to the examination and approval of the board of supervisors.

A number of agencies receive no county funds and are entirely separate from the county government, although they function within the same physical areas as other county agencies. They include soil conservation districts,[136] Agricultural Stabilization and Conservation offices and Farmers Home Administration.[137]

[134]No counties have adopted the county board of health plan. Special legislation passed in 1961 permitted Polk County to have a modified county board of health.

[135]Iowa Code §111A (1958).

[136]There are 100 SCS districts in Iowa, one more than there are counties. One county is divided into two districts, but all others follow county lines.

[137]FHA officers serve more than one county in some instances, but the areas are divided along county lines.

Recent Changes of Significance in County Government

A few other general changes are of interest. In 1900 a county officer was permitted to hold more than one office; in fact, he could hold a number of combinations of offices. They included the clerk of court, the recorder, the auditor and the treasurer, but the treasurer and auditor could not be the same person.[138]

The permissive statutes of the Code of 1897 were repealed in 1924, but there seems to be no evidence of office consolidation under the statutes. The permissive consolidation statutes were reenacted in 1959. It is now possible to consolidate even a larger number of offices than was possible in 1897. Any or all of the following offices can be combined into one: treasurer, auditor, recorder, clerk of court and assessor.[139]

Another legislative change involved the term of office of county officers. In 1900 the term of office was 2 years for county officers, but half of them were elected each year. In 1906, when annual elections were eliminated, all officers were elected at one time for 2-year terms. Finally, in 1959, the term of office was extended to 4 years and, again, the terms were staggered. The general movement to shorten the ballot and, at the same time, to give more continuity to the courthouse was behind the return to staggered terms. A complete turnover of courthouse personnel resulted in confusion. Staggered terms put only half of the courthouse personnel up for re-election at any one time.

One peculiarity of term of office is that of the supervisors. They serve 3-year terms, but elections are held only in even-numbered years. A person running for supervisor for a term beginning in an even-numbered year runs in the election held more than a year before his term would begin. If he wins the election, his opponent, if the incumbent, serves for more than a year as a "lame duck."[140] The incumbent who seeks another term beginning in an even-numbered year runs for reelection more than a year before he completes his term. When elections were held each year, the lame-duck problem did not exist.

Until 1937, Iowa counties were permitted to collect interest on county funds deposited in designated county banks. The interest rate was to be between 1 and 2 percent on 90 percent of the daily balance. The statute permitting the interest collection was repealed in 1937. Since then, banks have used the countys' demand deposits, interest

[138]See: Iowa Code §§476, 477, 493 (1897).

[139]Little use has been made of the 1959 statute. Two counties, Clinton and Mahaska, have considered some consolidation of county offices.

[140]The movement to get the supervisors elected for longer terms was defeated in 1961.

free. However, banks service county accounts without charge.[141]

Today, with few exceptions, Iowa county officers are salaried. The General Assembly controls the salaries of county officers, and any salary changes must be passed by both houses the same as any other bill. The 59th General Assembly, meeting in 1961, raised the base salaries for county officers by $400 a year.

The supervisors in the 15 most populous counties are salaried, with salaries varying from $4,400 to $6,400, depending upon the county's population. In the 84 other counties, supervisors receive $14 per day. Supervisors are limited to a certain number of regular meeting days each year, depending upon the county's population, but the number of committee work days is not limited. In many per-diem counties, supervisors receive almost as much as salaried supervisors in other counties. Committee meetings may be held to consider road work, to inspect county facilities, or for any other needs of the county not considered at regular meetings.[142]

Changes in Financing Iowa County Government Since 1930

Methods of financing county government have changed since 1930. Property tax revenue is no longer used for general state government. Instead, large amounts of state and federal funds are used to assist counties in carrying out services that counties or townships had performed before without outside assistance. By 1930, state and federal funds were already used to build roads. After 1930, state and federal aid entered the welfare-relief program. Now a large share of the care of the poor in the county is financed through state and federal funds. However, counties still have poor funds, and they still provide relief for some persons who do not come under any federal-state program; at times county poor funds are used to supplement the federal-state programs. (Although aid to schools is not a part of this study, it should be pointed out that state and federal funds were used as early as 1917 to aid school districts.)

The Iowa State Tax Commission made a study for the fiscal year 1956-57 comparing the amount returned to each county in the form of aid with the taxes originating in that county.[143] Figure 7 gives a graphic picture of the spread in tax monies returned to the counties for the fiscal year 1956-57. The percentage of return to counties varied

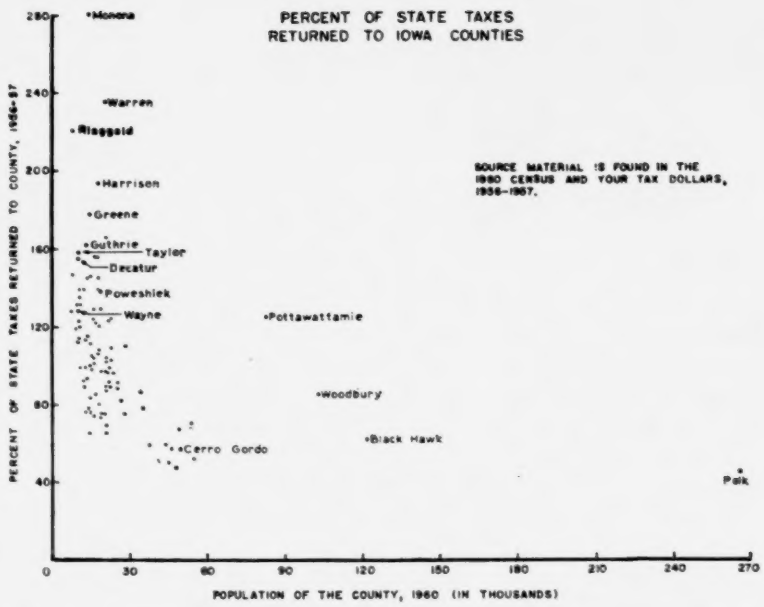

Fig. 7. Percent of state taxes returned to Iowa counties in the form of state aids.

from a low of 41 percent returned to Scott County to a high of 281 percent returned to Monona County. Except for Pottawattamie County, all counties in groups 1 and 2—that is, all counties with more than 35,000 population—received less in return from the state than they paid in. All except one of the Group 4 counties, the counties with rapidly declining populations, received more than they paid in. Group 3 counties varied considerably in amounts received from the state. One of them, Montgomery, received only 65 percent, while Monona received 281 percent.

There are several explanations for the variations in the amount returned. A large share of the money coming to the counties from the state is in the form of expenditures for roads. Iowa law provides that road payments to counties should be based on area and need. Western Iowa counties fit the need qualification because of the terrain—the Missouri River bluffs—and the lack of local supply of materials for surfacing roads. Also, some of the western counties are large. A combination of need and area provides a large return to the western tier of counties from state revenues. Southern Iowa counties also have few of the natural resources (i.e., quarries or sand pits) needed for road surfacing and, therefore, meet the need qualification for state road funds.

Another factor bringing in a high return to southern Iowa counties is the high ratio of elderly people and the resulting high old age assistance payments to these counties.[144]

A study made by the Iowa Legislative Research Bureau for the year 1955 gives a picture of the changed financial position of Iowa counties.[145]

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[141]See: Iowa Code §453.7 (1958).

[142]Regular meetings consider such things as budgets, claims against the county and regular reports of the office heads; i.e., monthly, quarterly, semiannual and annual finance reports.

[143]See: Your tax dollars 1956-57. Published under the auspices of the Iowa State Tax Commission. 1958.

[144]The data cited here do not include federal funds used to match state funds in either welfare or roads. If federal funds were considered, it is likely that the disparity between counties could be even greater.

[145]How county governments get and spend their money. Iowa Legislative Research Service. Bul. 11A. Des Moines, Iowa. 1959.

Results of the study showed that total county receipts for 1955 were $118.1 million. Of that total, $64.1 million came from the property tax, and $2.8 million came from fees. Other receipts collected by the counties totaled $12.1 million. The total state aid to counties was $39.1 million, or about 33 percent of the total receipts of all counties for that year, as contrasted with no outside aid 60 years ago. Besides the state aid, another $14 million a year was allocated to counties for farm-to-market road construction and $22 million for welfare projects.

Changes are also evident among counties in the rate at which per-capita costs have increased. In 1920 there was little difference among counties in the per-capita costs of county government.[146] But as time went on, the differences in costs have tended to increase. By 1959 there was a great disparity among counties in per-capita costs of government. Figure 8 graphically compares the variations in costs of county government between 1920 and 1959.

The general trend in costs has been toward an increasing differential between the counties, depending upon population. As its population decreased, the county's per-capita costs increased, and over time the cost differential became greater.

The extremes and the average per-capita expenditures of county government between 1920 and 1959 are given in table 4.

Another method of showing the variations breaks the costs of county government over time for the four groups of counties considered. Table 5 gives the average per-capita costs of county government for the four groups over 5 base years.

Figures 8 and 9 show graphically how county expenditures per capita have changed over the same period. In general, expenditures in 1930 were higher than in 1940. Expenditures in 1930 for roads were high throughout the counties, and

[146]For this section of the study, 1920 is used as the initial year, since it is the first census year in which county finances are well reported.

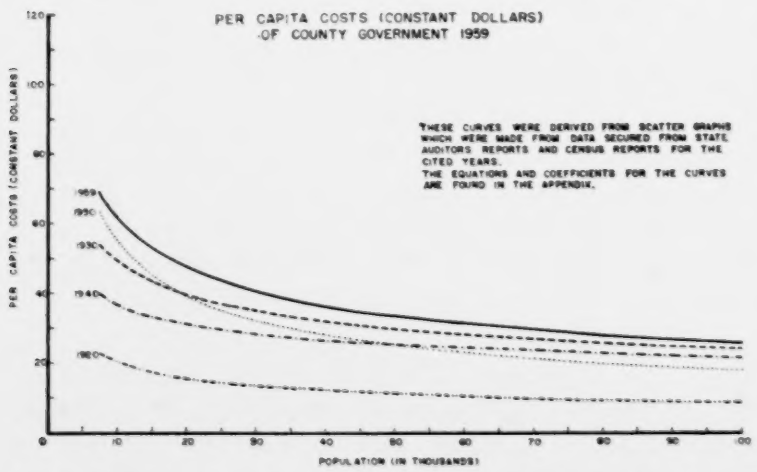
PER CAPITA COSTS (CONSTANT DOLLARS) OF COUNTY GOVERNMENT 1959
THESE CURVES WERE DERIVED FROM SCATTER GRAPHS WHICH WERE MADE FROM DATA SECURED FROM STATE AUDITORS REPORTS AND CENSUS REPORTS FOR THE CITED YEARS.
THE EQUATIONS AND COEFFICIENTS FOR THE CURVES ARE FOUND IN THE APPENDIX.
PER CAPITA COSTS (CONSTANT DOLLARS)
POPULATION (IN THOUSANDS)

Fig. 8. Per-capita costs of county government, 1920-59 (constant dollars).

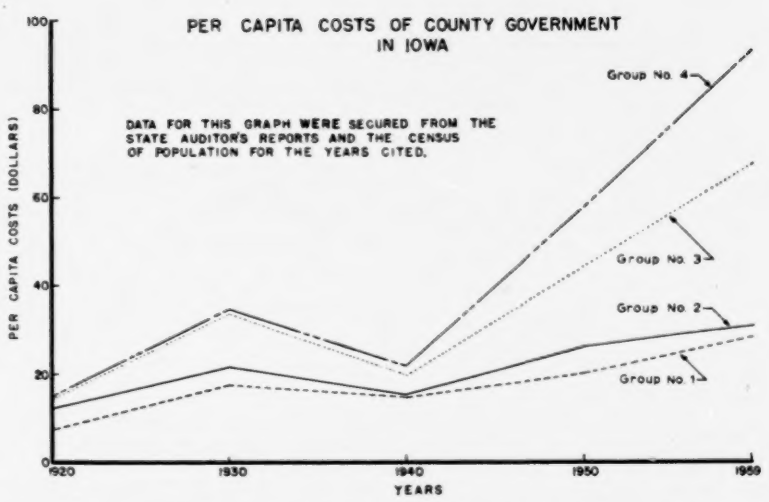
PER CAPITA COSTS OF COUNTY GOVERNMENT IN IOWA
DATA FOR THIS GRAPH WERE SECURED FROM THE STATE AUDITOR'S REPORTS AND THE CENSUS OF POPULATION FOR THE YEARS CITED.
Group No. 4
Group No. 3
Group No. 2
Group No. 1
PER CAPITA COSTS (DOLLARS)
YEARS

Fig. 9. Per-capita costs of county government in Iowa, 1920-59.

expenditures for poor relief also were high. These factors probably account for 1930 costs being higher than 1940 costs. One feature that should be emphasized is the progressively higher per-capita expenditures in the less populous counties over time.

The differential has some logical explanation. Service levels have been developed over the years, and these levels have been maintained and new services added in most counties—regardless of the population trend.[147] As counties decline in population, mere maintenance of service levels tends to increase per-capita costs. If additional services are added, the per-capita costs are even greater.

The more populous counties have continued to have an influx of population over the years at a rate that has kept the per-capita costs relatively constant regardless of additional services or the retention of early services. Also, the more populous counties have been able to incorporate labor-saving office machinery into their operations. However, less populous counties generally do not have sufficient workloads to warrant the use of machines. Only by consolidating offices and reducing the work force can small counties make effective use of modern office machinery. See fig. 10 for a diagram of county government existing today.

[147]For example, counties have developed road systems that have been maintained regardless of the trend in population. Few counties have reduced their roads in proportion to the reduction in population.

Table 4. Average per-capita expenditures of county government between 1920 and 1959.

	1920	1930	1940	1950	1959
Low	$ 5.63	$ 9.65	$11.66	$14.49	$ 22.80
High	28.41	72.76	30.27	75.33	133.06
Average	12.66	27.56	18.58	39.83	50.25

Table 5. Average costs of county government in the four groups of counties, 1920-59.

Group	1920	1930	1940	1950	1959
1	$ 8.60	$17.50	$14.53	$19.72	$30.52
2	12.07	21.44	14.66	25.90	37.96
3	14.76	33.66	19.40	43.41	66.93
4	15.03	34.30	21.51	56.92	91.05

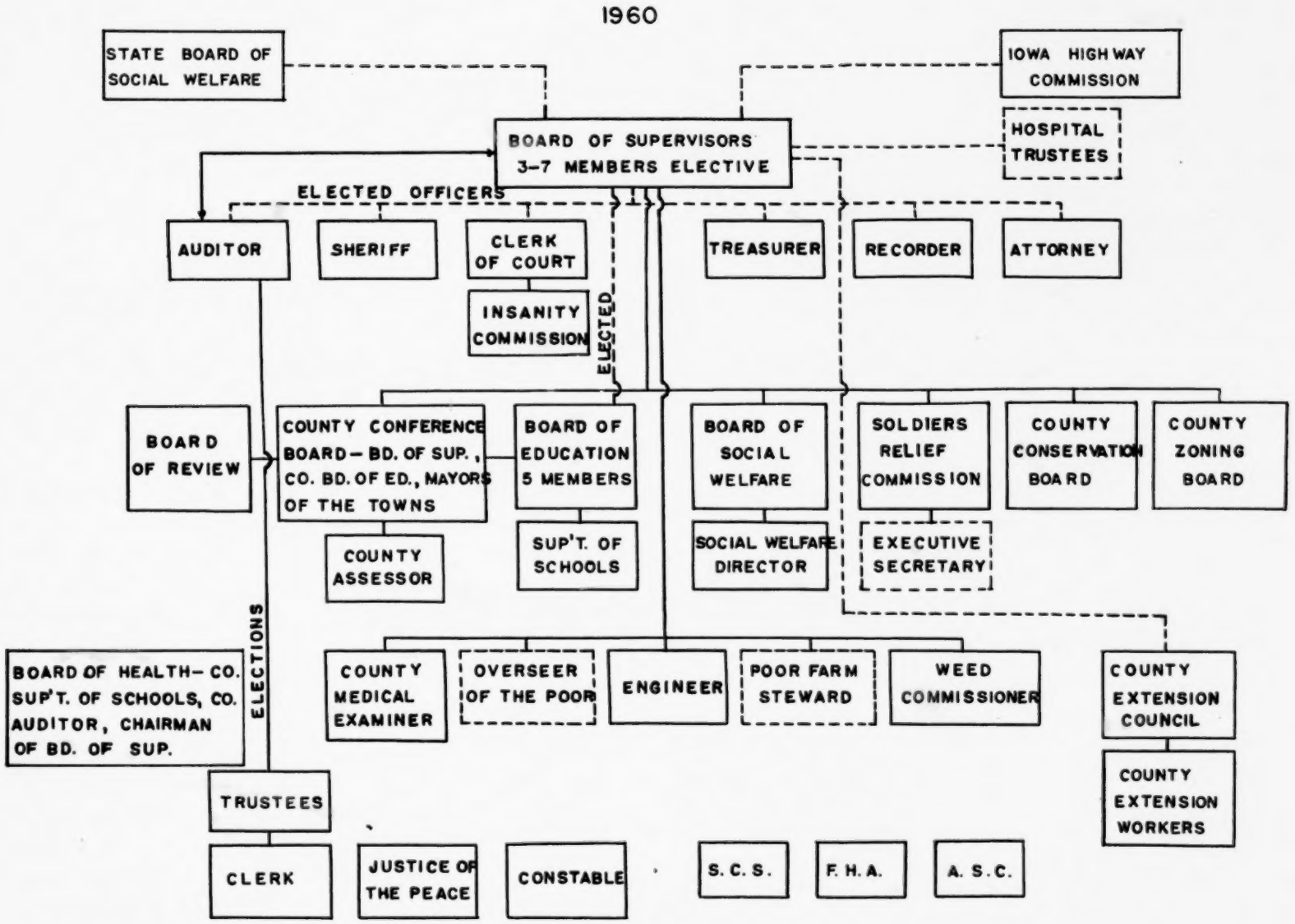

Fig. 10. Diagram of county and township government in Iowa (1960).

SUMMARY

As is typical of the development of governmental institutions, the evolution of county government has followed no well-defined plan. New services have been provided on the county level whether or not they were appropriate there. The result has been the development of numerous agencies, each serving one specific purpose. (Two flow charts in the Appendix trace the major shifts in personnel and functions from 1900 to 1961.)

In 1900, rural government in Iowa had two active, functional levels—the county and the township. Each level served a vital role, providing for the needs of its jurisdiction.

The township served many areas, such as road construction and maintenance, care of the poor, property assessment, local law enforcement and local health authority.

The county served important roles as a depository of records, collector of taxes and disperser of funds to the state and to the various jurisdictions within the county and as a local site for judicial action. Other significant functions of the county in 1900 included the responsibility for rural law enforcement; administration of state and county elections; care of the poor, insane and feeble-minded; construction and maintenance of bridges and culverts; and administration of rural schools.

There was no uniformity among the counties in the system of bookkeeping used, nor was there any uniformity in interpretation of the statutes. Inefficiencies and uneconomical practices were common, both within the courthouse and in the operation of work outside the courthouse.

By 1913 the General Assembly apparently was convinced that some form of outside examination of county government was necessary. As a result, the system of county audits was established in the state auditor's office. The county audits were to provide a system of uniform reporting from

the 99 counties and resulted in an annual examination and biennial report on county finances by the state auditor's office.

The major changes in Iowa rural government since 1900 have occurred in three areas—roads, schools and welfare. Each of these three functions vitally affects a large part of the rural population.

Between 1913 and 1929, legislation removed roads from the control of the townships and placed control of the roads with the counties and the Iowa Highway Commission. The office of county engineer was created in an attempt to establish order out of the road systems within the county. By 1961 a substantial share of the roads were directly controlled by the highway commission, and all road policies were, to a degree, subjected to highway commission influence.

Apart from changes in road administration, perhaps the most notable feature of the 1930-60 period was the creation of new agencies. The General Assembly apparently did not see fit to place complete authority in the existing structure and, therefore, established new agencies to fulfill new needs. Three county elective offices—the county superintendent of schools, the surveyor and the coroner—and the township assessor were removed from the original county and township structure. The superintendent of schools and the assessor were given semiautonomous positions somewhat separated from the county governmental structure.

By the 1950's, the township had lost practically all its functions either to the county or to the state. The changes in the structure or function of county government, however, did not give complete power to the county board of supervisors. Usually a new agency was created to assume some of the authority. For example, the state highway commission and the county engineers' offices were created, and they assumed partial control over the roads; the state department of social welfare and its local unit, the county board of social welfare, assumed part of the control of care of the poor.

Three offices that were elective in 1900 are now appointive, and one, the surveyor, is now optional. If a county does not have a surveyor, it could be said to have reduced its list of officers by one from 1900. On the other hand, offices created since 1900 have added at least three full-time officers on the county level—the social welfare director, the engineer and the assessor. If one counts the motor vehicle license clerk as another office, four new positions have been created. Also, the county agents—agricultural and home economics extension workers—add at least two additional persons working at the county level.

The other county officers continue to serve almost as they did in 1900. Their functions have expanded or contracted somewhat. In the main, however, and with two exceptions—the automobile licensing and registry added to the treasurer's office and the removal of assessment from the auditor's office—little significant change has occurred in the offices of auditor, treasurer, recorder, clerk of court and sheriff.

An important change has occurred in the method by which rural government is financed. In 1900 the property tax and fees collected supplied almost all revenue for rural government. Also, the state government derived about half of its total revenue from the property tax.

Before 1930, new sources of revenue were provided for counties through outside governments, both state and federal. The property tax continued to be a prime source of state revenue until the early 1930's. Statistics for 1930 indicate, however, that grants-in-aid to counties for highway purposes almost equalled state property tax collections in that year.

Since 1930, aid from the state has become a major source of county revenue. The trend has been away from financing county government through local sources to heavy dependence upon outside sources. The trend has not been based upon any system that would seek to return funds to counties in proportion to the amount contributed; rather, the tendency has been to provide funds on a need basis. The less populous counties, in particular, benefit from heavy state aid.

One significant financial problem facing rural governments in the sparsely populated counties is the continuing uptrend in cost per taxpaying unit, especially in counties with declining populations. If this trend continues, a point could be reached beyond which the existing tax bases could not carry the load. New sources of revenue would need to be sought or structural changes would need to be made in county government. Future planning for the financing of government in Iowa counties, particularly in the less populous counties, will probably require either increased aid from outside governmental agencies or curtailed services.

In particular, roads, schools and welfare are the three largest items of all local government expenditure and account for the bulk of all expenditures. It is likely that expenditures for these activities will continue to increase as more emphasis is given to improving public services in rural areas. However, to continue or increase these services, improvements in governmental organization and stronger financing will be necessary—especially in the counties with declining populations.

APPENDIX

The graphs on per-capita costs use the data from compiled scatter graphs. Certain points used in computing the curves are not on the scatter graphs because of space and scale limitations. Generally, Polk, Woodbury and Scott counties extended beyond the limits of the scale.

The equations and their coefficients used to compute the curves are as follows:

x=population (thousands) y=per-capita costs

General formula: $\log y = \log a + b \log x$

	Coefficients	
Year	log a	log b
1920	1.61921	−0.37547
1930	1.86109	−0.31430
1940	1.57090	−0.22991
1950	2.24156	−0.48706
1959	2.26529	−0.38193

x=population (thousands) y=per-household costs

General formula: $\log y = \log a + b \log x$

	Coefficients	
Year	log a	log b
1959	2.88317	−0.44817

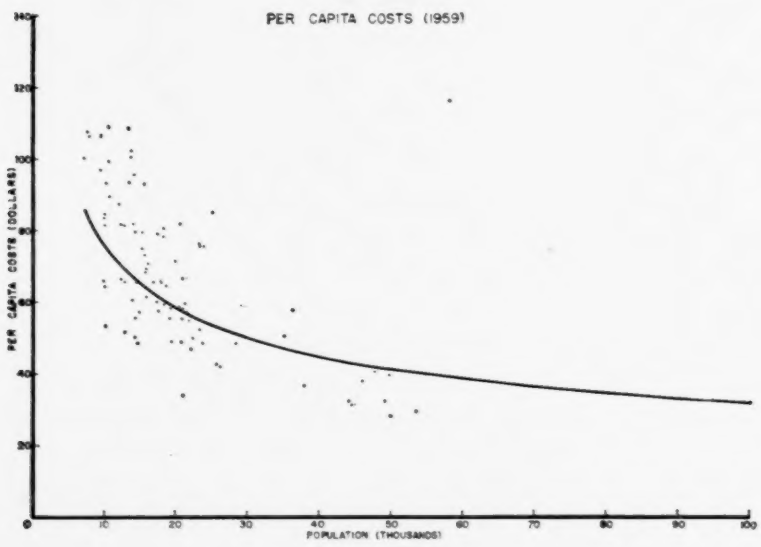

Fig. A-1. Per-capita costs of county government (1959).

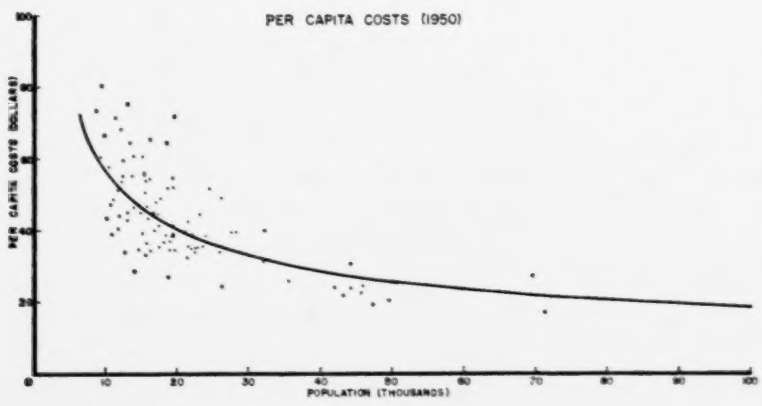

Fig. A-2. Per-capita costs of county government (1950).

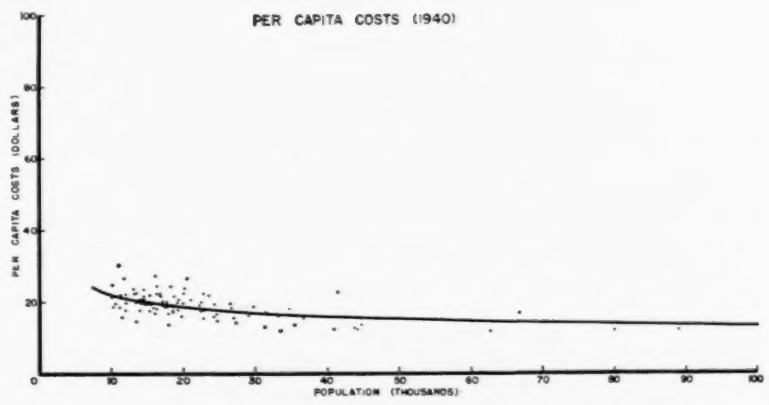

Fig. A-3. Per-capita costs of county government (1940).

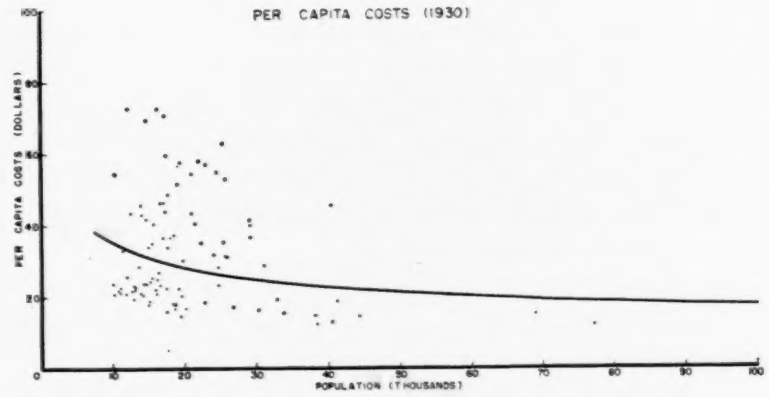

Fig. A-4. Per-capita costs of county government (1930).

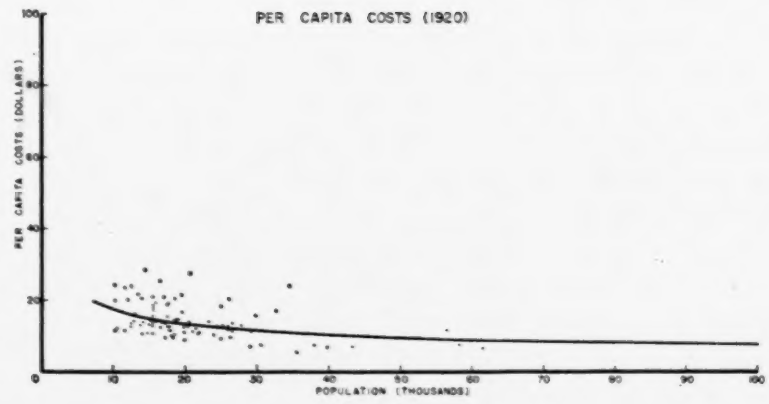

Fig. A-5. Per-capita costs of county government (1920).

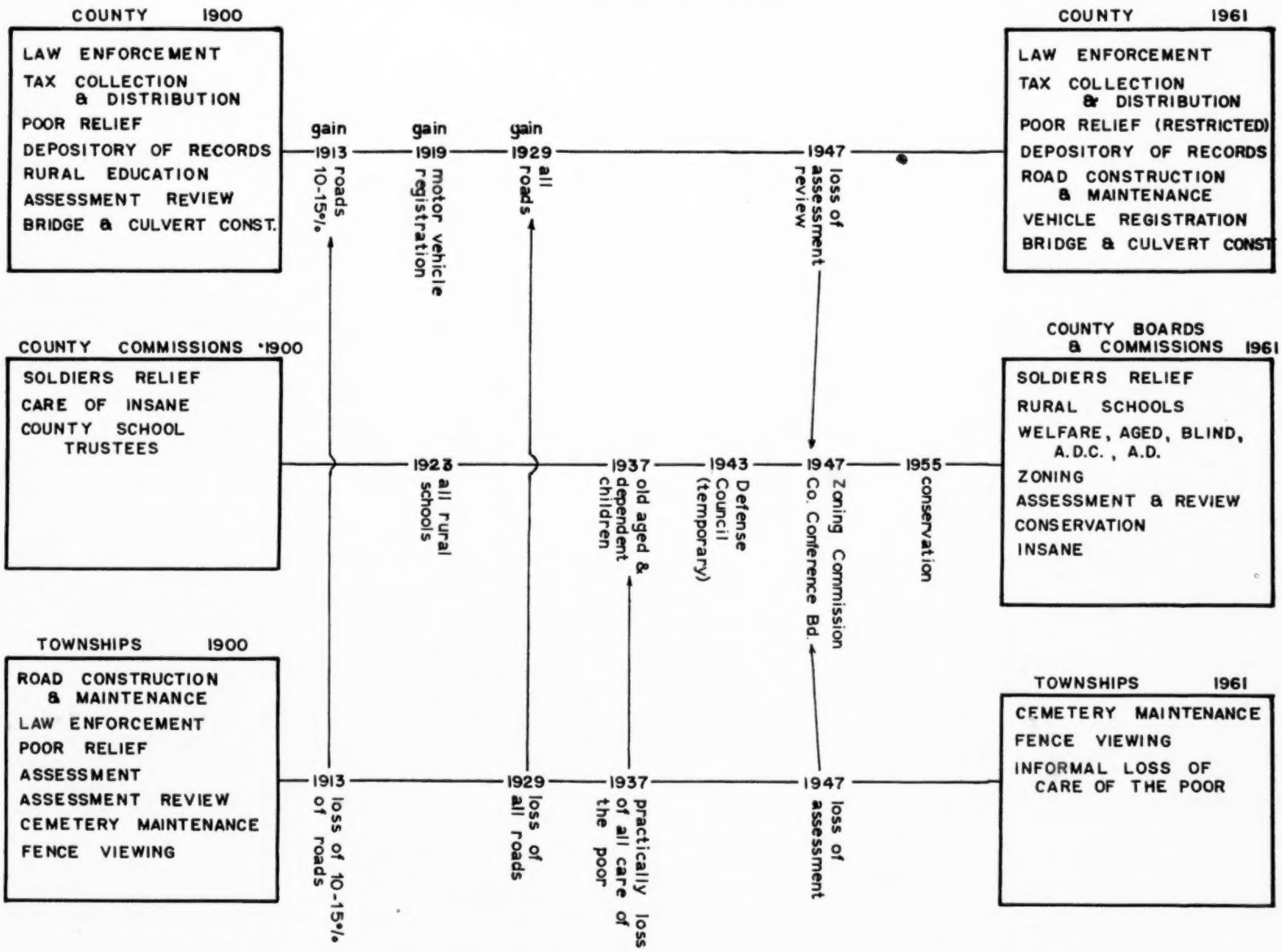

Fig. A-6. Services, shifts in level and agency performing services after 1900.

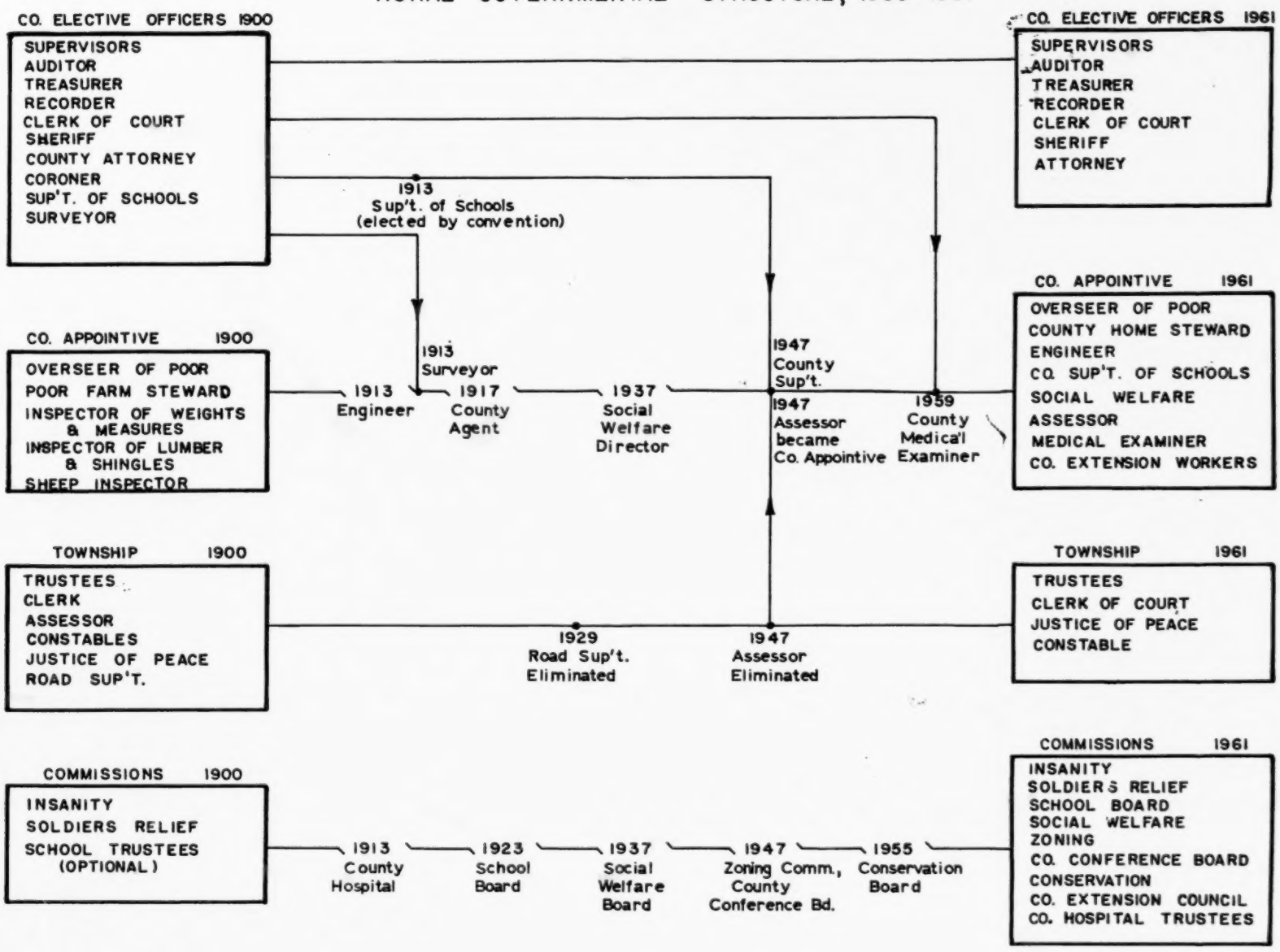

Fig. A-7. Rural governmental structure, 1900-1961.

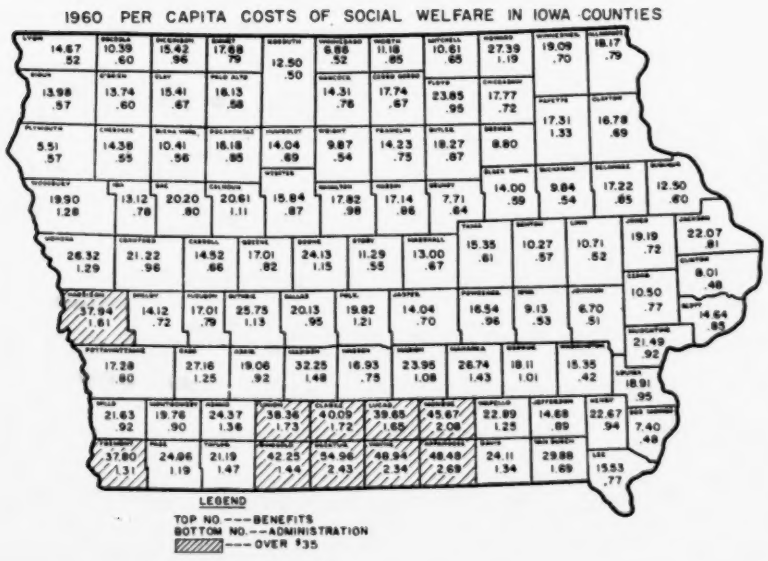

Fig. A-8. 1960 per-capita costs of social welfare in Iowa counties.

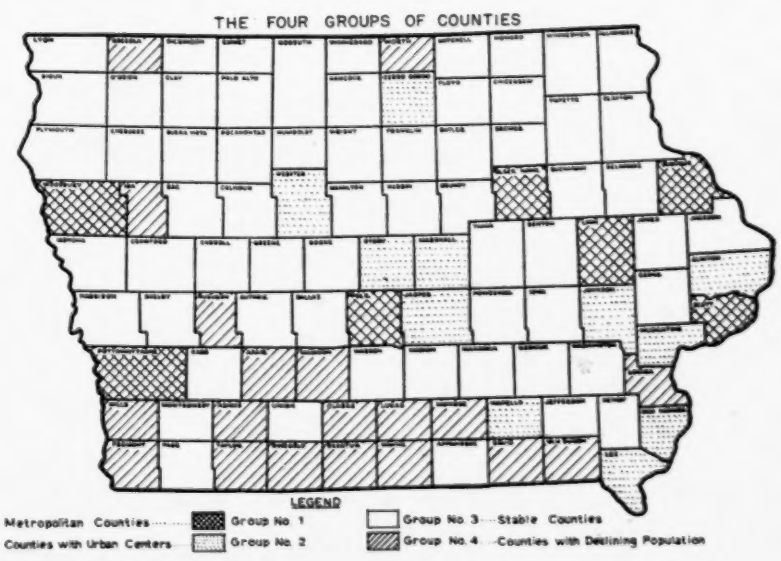

Fig. A-9. The four groups of counties.